

COMPREHENSIVE ANNUAL FINANCIAL REPORT



TOWN OF

ORCHARD PARK

ERIE COUNTY, NEW YORK

FOR THE YEAR ENDED DECEMBER 31, 2019



DR. PATRICK J. KEEM, SUPERVISOR

COUNCILMEMBERS

EUGENE MAJCHRZAK

MICHAEL J. SHERRY

TOWN OF ORCHARD PARK, NEW YORK

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2019

Prepared by:

Town of Orchard Park
Office of the Supervisor

Dr. Patrick J. Keem
Supervisor

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 For the Fiscal Year Ended December 31, 2019
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INTRODUCTORY SECTION



TOWN OF ORCHARD PARK

S 4295 South Buffalo Street Orchard Park, New York 14127-2609

June 29, 2020

SUPERVISOR
DR. PATRICK J. KEEM

COUNCILMEMBERS
EUGENE MAJCHRZAK
CONOR T. FLYNN

TOWN CLERK
INTERIM PLANNING COORDINATOR
REMY C. ORFFEO

TOWN ATTORNEY
JOHN C. BAILEY

TOWN JUSTICES
EDWARD A. PACE
JORGE DE ROSAS

SUPT. OF HIGHWAYS
FREDERICK J. PIASECKI, JR.

CHIEF OF POLICE
E. JOSEPH WEHRFRITZ

SENIOR CENTER DIRECTOR
DEBRA SANTIAGO

COORDINATOR
COMMUNITY ACTIVITY CENTER
SUE HEMINGWAY

BUILDING INSPECTOR
STEVEN BREMER

TOWN ASSESSOR
DAN STANFORD
SCAA

TOWN ENGINEER
WAYNE L. BIELER, P.E.

RECREATION DIRECTOR
EDWARD J. LEAK, CPRP

ANIMAL CONTROL OFFICER
KEVIN MASTERSON

To the Citizens of the Town of Orchard Park:

The comprehensive annual financial report of the Town of Orchard Park, New York (the "Town") for the fiscal year ended December 31, 2019, is hereby submitted.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal control that has been established by the Town for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Freed Maxick, Certified Public Accountants, have audited the Town's financial statements for the year ended December 31, 2019 and have issued an unmodified opinion thereon. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis ("MD&A") immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A is intended to compliment this letter of transmittal and should be read in conjunction with it.

Profile of the government

The Town is one of several suburbs of Buffalo which collectively makes-up the area known as the Southtowns. The Town occupies approximately 40 square miles and serves a population of approximately 29,000. Known primarily for its handsomely designed residential neighborhoods, and as the home of the Buffalo Bills, the Town boasts a variety of businesses and industries in its three industrial parks. These businesses and industries range from light manufacturing to state-of-the-art electronics.

The region has many positive attributes and assets. Western New York is only hours by car from Toronto, Canada which is the center of Canadian commerce, industry and population. We are also close to the cities of Cleveland and Pittsburgh. We have Niagara Falls, major league football and hockey teams, a theater district in downtown Buffalo, and numerous other cultural and social activities. Additionally, the region has the Lake Erie waterfront, whose vast potential is just being tapped.

The Town Board is the legislative and policy making authority for the Town. The Town Board consists of two elected Council Members and the Supervisor. The independently elected Town Supervisor serves as both the chief executive and chief financial officer. Both the Supervisor and Town Council Members are elected to four year terms. The Town is empowered to levy real property taxes on property within its boundaries and to issue debt.

Visit the Town's website at www.orchardparkny.org

The Town provides a full range of services including police protection; water and sanitation services; the construction and maintenance of highways, roads, and infrastructure; recreational activities and cultural events and general administration. Other separate units of government which operate within the boundaries of the Town are the County of Erie, the Village of Orchard Park, and the Orchard Park Fire Commission. In addition, portions of three school districts provide public education within the Town. None of these entities have met the established criteria for inclusion in the reporting entity, and, accordingly, are excluded from this report.

The Town Board is required to adopt a final budget by no later than November 20th for the next fiscal year beginning on January 1st. This annual budget serves as the foundation for the Town's financial planning and control.

Local economy

The region, which is commonly referred to as Western New York, has experienced a difficult time along with the rest of the nation as we face complicated social and economic times. However, the Town is slowly and cautiously expanding its base of light industrial and manufacturing and we have seen significant increase in retail business, with several national chains expanding into the Town.

The unemployment rate in the Town (as measured by the United States Department of Labor) has increased over the past year from a rate of 3.3% in December 2018 to 3.7% in December 2019.

From a region-wide perspective, regionalization among surrounding areas is being investigated as a cost-saving plan which could help the area overall maintain fiscal stability, while continuing to provide the services to residents they have become accustomed to. Cooperation across municipal boundaries and with State and local development agencies have us acting for the good of the region, as opposed to, for the good of our separate entities.

We often hear that one of the major deterrents to doing business in New York State, and particularly Western New York, are the high taxes. However, Town tax rates (which include both Public Safety and Highway Fund taxes) have remained relatively stable over the last 10 years (see statistical tables titled "Property Tax Rates"). Over this same period, services and programs provided to our residents have been expanded and improved.

The Town will be challenged to maintain its high service level standards since its budget is subject to the provisions of the New York State Real Property Tax Levy Limit (the "Tax Cap"). The tax cap limits tax levy increases at 2% or the rate of inflation, whichever is lower.

One of the main factors in our ability to maintain tax rates for over a decade is the growth in our assessment base. While we view this growth as positive, there is emphasis on enhancing the "quality of life" and maintaining "green space" within our

Town. We must carefully balance growth and development with the open space attractiveness that defines our community.

Long-term financial planning

The Town's General Fund, unassigned fund balance at December 31, 2019 represents approximately 40.9% of its budgeted 2020 appropriations. The Town Board feels this is a prudent level of fund balance as we continue to strive to provide *excellent* service to Town residents, while maintaining a stable tax rate. In addition, the Town has established restrictions (which represent legal segregations) of fund balance for specific purposes, commitments (which represent Town Board approved balances) and assignments (which represent management's intent) of fund balance. One of the restrictions is a tax stabilization account which was established years ago for the sole purpose of providing stabilization to the residents of the Town. The Town has \$668,568 in the tax stabilization fund for use in maintaining a stable tax rate.

An important part of our planning process is our continual review and updating of our capital plan. Potential projects are discussed and evaluated as to their benefit to the community, as well as, funding alternatives and cost to taxpayers. This process has assisted in getting projects properly prioritized, planned, funded and constructed in an effective manner.

Relevant financial policies

The Town has adopted and follows a number of financial policies and procedures to provide structure and guidance to management in carrying out the Town's day-to-day financial activities. In many cases, such as for cash and investments and purchasing, the Town is subjected to New York State statutes, which are supplemented by Town policy.

Major initiatives

The largest initiative in 2019 was the construction of the Multigenerational Community Activity Center that was approved by voters in November 2016, which will be completed during 2020. This activity center will assist in further improving the quality of life that our residents enjoy.

In coming years, our capital plan continues to focus on infrastructure issues, including road and bridge reconstruction and various drainage remediation. Other focus areas include development of our parks and community recreation assets.

Awards and acknowledgements

The Government Finance Officers Association (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town for its comprehensive annual financial report (“CAFR”) for the fiscal year ended December 31, 2018. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not be possible without the assistance of the entire staff of the Supervisor’s Office and the Town’s department managers. I would like to thank all the employees who assisted in the preparation of this comprehensive annual financial report. Additionally, the Town Board must also be commended for their continued professionalism in maintaining the strong financial standing of the Town.

Respectfully submitted,



Dr. Patrick J. Keem
Orchard Park Town Supervisor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Town of Orchard Park
New York**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

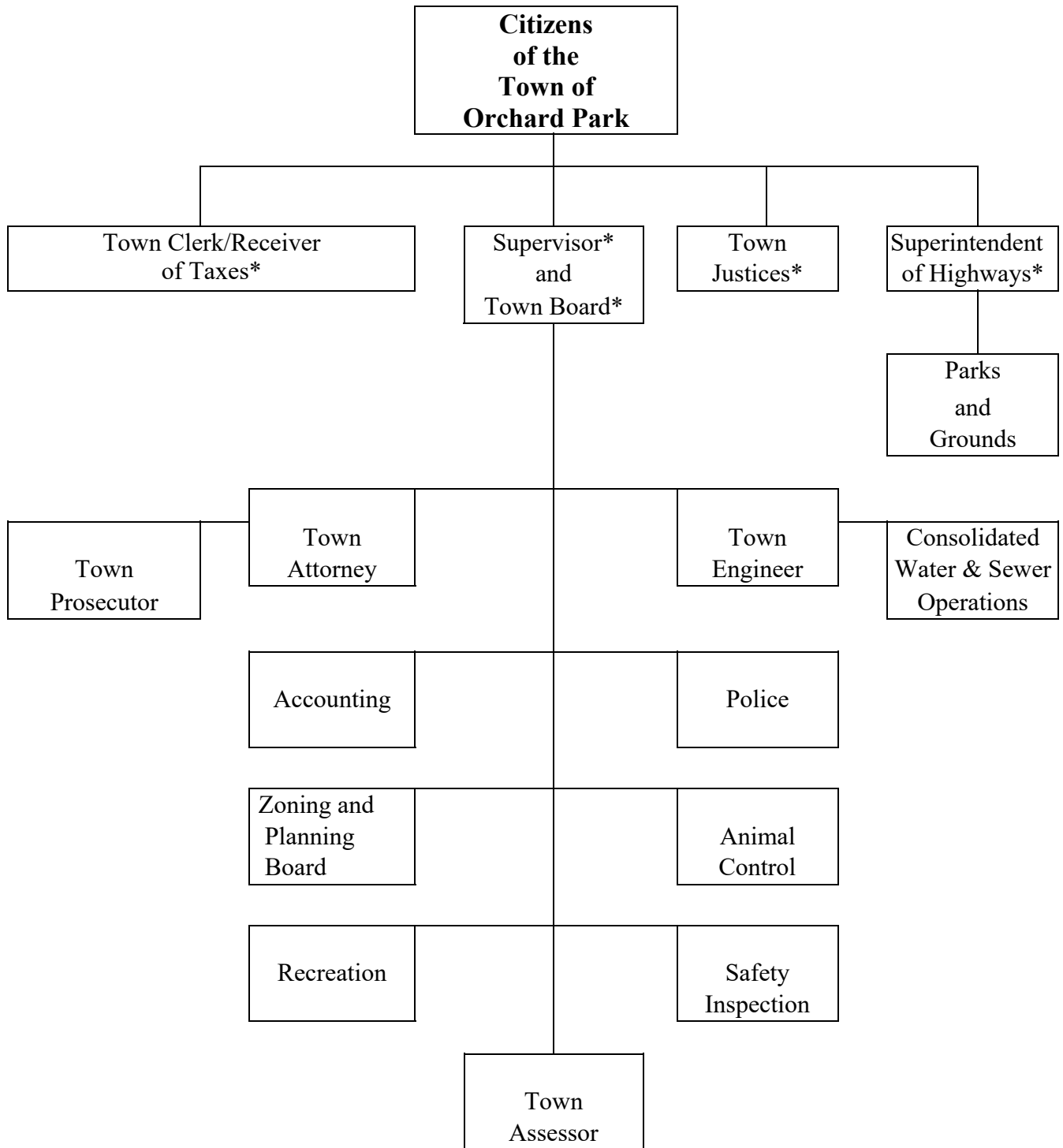
Executive Director/CEO

TOWN OF ORCHARD PARK, NEW YORK
Town Officials
Year Ended December 31, 2019

Name	Title
Elected:	
Dr. Patrick J. Keem	Supervisor
Conor Flynn	Council Member Elect (as of January 1, 2020)
Eugene Majchrzak	Council Member
Michael J. Sherry	Council Member
Edward A. Pace	Town Justice
Jorge S. de Rosas	Town Justice
Remy C. Orffeo	Town Clerk/Receiver of Taxes
Fredrick J. Piasecki, Jr.	Superintendent of Highways
Appointed:	
Milton Bradshaw	Town Assessor
John C. Bailey	Town Attorney
Wayne L. Bieler	Town Engineer
Joseph Wehrfritz	Chief of Police
Steven Bremer	Building Inspector

TOWN OF ORCHARD PARK, NEW YORK

Organizational Chart



* Represents an independently elected official.

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

The Honorable Members of Town Board
Town of Orchard Park, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Orchard Park, New York (the Town), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2019, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The supplementary information, as listed in the table of contents; and the other information, such as the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information, such as the introductory and statistical sections, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Freed Maxick CPAs, P.C.

Buffalo, New York
June 29, 2020

TOWN OF ORCHARD PARK, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2019

As management of the Town of Orchard Park, New York (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2019. This document should be read in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$62,764,785 (*net position*). This consists of \$59,692,952 net investment in capital assets, \$3,504,044 restricted for specific purposes, and unrestricted net position of \$(432,211).
- The Town's total net position increased by \$1,576,057 during the year ended December 31, 2019.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$24,081,110, a decrease of \$14,997,276 in comparison with the prior year's fund balance of \$39,078,386.
- At the end of the current fiscal year, *unassigned fund* balance for the General Fund was \$4,682,763, or 51.1 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 54.7 percent of the General Fund's total fund balance of \$8,565,401 at December 31, 2019.
- The Town's total bonded indebtedness decreased by \$1,915,000 during the current year as a result of scheduled principal payments.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements—The *government-wide financial statements* are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business.

The *statement of net position* presents information on all of the Town's assets, liabilities and deferred inflows/outflows, with the difference reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus revenues and expenses are

reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, education, public safety, health, transportation, economic development and opportunity, culture and recreation and home and community services. The Town does not engage in any business-type activities.

The government-wide financial statements can be found on pages 20-21 of this report.

Fund financial statements—A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds, and fiduciary funds.

Governmental funds—*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Public Safety, Highway, Sewer Districts, Water Districts, Garbage and Refuse and Capital Projects Funds, all of which are considered to be major funds. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 22-25 of this report.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources are not available to support the Town's own programs. The Town maintains one fiduciary fund, the Agency Fund.

The fiduciary fund statement can be found on page 26 of this report.

Notes to the financial statements—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-54 of this report.

Other information—In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Town’s net pension liability, the Town’s total OPEB liability and related ratios and budgetary comparison schedules for each major fund with a legally adopted budget. Required Supplementary Information and a related note to the required supplementary information can be found on pages 55-66 of this report.

Supplemental statements and schedules including the combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplementary information on pages 67-119.

Finally, the Statistical Section of this report can be found on pages 120-141.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$62,764,785 at the close of the 2019 fiscal year.

Table 1, as presented below, shows the net position as of December 31, 2019 and December 31, 2018.

Table 1—Condensed Statement of Net Position—Primary Government

	Governmental Activities	
	December 31,	
	2019	2018
Current and other assets	\$ 37,628,229	\$ 42,005,559
Capital assets	93,026,106	76,403,561
Total assets	<u>130,654,335</u>	<u>118,409,120</u>
Deferred outflows of resources	<u>4,578,834</u>	<u>5,001,402</u>
Current liabilities	15,717,207	3,666,588
Noncurrent liabilities	<u>54,468,491</u>	<u>54,403,249</u>
Total liabilities	<u>70,185,698</u>	<u>58,069,837</u>
Deferred inflows of resources	<u>2,282,686</u>	<u>4,151,957</u>
Net position		
Net investment in capital assets	59,692,952	57,967,470
Restricted	3,504,044	3,474,069
Unrestricted	<u>(432,211)</u>	<u>(252,811)</u>
Total net position	<u>\$ 62,764,785</u>	<u>\$ 61,188,728</u>

The largest portion of the Town’s net position \$59,692,952, reflects its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets

are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town’s net position, \$3,504,044, represents resources that are subject to external restrictions on how they may be used. The last portion of net position is considered to be an unrestricted net position of \$(432,211).

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2019 and December 31, 2018.

Table 2—Condensed Statement of Changes in Net Position—Primary Government

	<u>Governmental Activities</u>	
	<u>Year Ended December 31,</u>	
	<u>2019</u>	<u>2018</u>
Program revenues:		
Charges for services	\$ 2,385,271	\$ 2,021,176
Operating grants and contributions	290,986	278,795
Capital grants and contributions	133,759	195,000
General revenues	<u>25,834,619</u>	<u>23,452,220</u>
Total revenues	<u>28,644,635</u>	<u>25,947,191</u>
Program expenses	27,068,578	25,859,242
Change in net position	1,576,057	87,949
Net position—beginning	<u>61,188,728</u>	<u>61,100,779</u>
Net position—ending	<u>\$ 62,764,785</u>	<u>\$ 61,188,728</u>

Overall revenues of the primary government increased by 10.4 percent from the prior year, due primarily to an increase in infrastructure assets dedicated to the Town from developers, property taxes and other taxes and use of money and property. Total expenses increased by 4.7 percent compared to the year ended December 31, 2018, which is primarily attributed to decreases in the OPEB obligation and net pension liability.

A summary of sources of revenues of the primary government for the years ended December 31, 2019 and December 31, 2018 is presented in Table 3 on the following page.

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2019	2018	Dollars	Percent (%)
Charges for services	\$ 2,385,271	\$ 2,021,176	\$ 364,095	18.0
Operating grants and contributions	290,986	278,795	12,191	4.4
Capital grants and contributions	133,759	195,000	(61,241)	(31.4)
Property and other taxes	21,650,371	20,396,308	1,254,063	6.1
Use of money and property	738,502	308,077	430,425	139.7
Miscellaneous	2,208,548	1,718,679	489,869	28.5
State support (unrestricted)	1,237,198	1,029,156	208,042	20.2
Total general revenues, net	<u>\$ 28,644,635</u>	<u>\$ 25,947,191</u>	<u>\$ 2,697,444</u>	10.4

The Town's largest sources of revenues were property and other taxes of \$21,650,371, or 75.6 percent of total revenues, charges for services of \$2,385,271, or 8.3% of total revenues, and miscellaneous revenues of \$2,208,548, or 7.7 percent of total revenues. For the year ended December 31, 2018, the Town's largest sources of revenues property and other taxes of \$20,396,308, or 78.6 percent of total revenues, charges for services of \$2,021,176, or 7.8% of total revenues, and miscellaneous revenues of \$1,718,679, or 6.6 percent of total revenues.

A summary of program expenses of the primary government for the years ended December 31, 2019 and December 31, 2018 is presented below in Table 4.

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,		Increase/(Decrease)	
	2019	2018	Dollars	Percent (%)
General government support	\$ 4,786,703	\$ 4,465,780	\$ 320,923	7.2
Education	12,163	23,470	(11,307)	(48.2)
Public safety	7,351,208	6,806,070	545,138	8.0
Health	6,597	5,110	1,487	29.1
Transportation	5,441,525	5,658,353	(216,828)	(3.8)
Economic assistance and opportunity	-	19,099	(19,099)	(100.0)
Culture and recreation	2,276,698	1,974,172	302,526	15.3
Home and community services	6,094,938	6,061,406	33,532	0.6
Interest and other fiscal charges	1,098,746	845,782	252,964	29.9
Total program expenses	<u>\$ 27,068,578</u>	<u>\$ 25,859,242</u>	<u>\$ 1,209,336</u>	4.7

The Town's most significant expense items for the year ended December 31, 2019 were public safety of \$7,351,208, or 27.2 percent of total expenses, and home and community services of \$6,094,938, or 22.5 percent of total expenses. For the year ended December 31, 2018, the most significant expense items were public safety of \$6,806,070, or 26.3 percent of total expenses, and home and community services of \$6,061,406, or 23.4 percent of total expenses

Financial Analysis of Governmental Funds

Governmental funds—The focus of the Town’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Town itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Town’s Board.

At December 31, 2019, the Town’s governmental funds reported combined fund balances of \$24,081,110, a decrease of \$14,997,276 in comparison with the prior year. Approximately 19.4% of this amount \$4,682,763 constitutes *unassigned fund balance*, which is available for spending at the government’s discretion. The remainder of the fund balance is either *nonspendable*, *restricted*, *committed*, or *assigned* to indicate that it is 1) not in spendable form—\$457,069, 2) restricted for particular purposes—\$3,504,044, 3) committed for particular purposes—\$6,148,436, or 4) assigned for particular purposes—\$9,288,798.

Table 5—Components of Fund Balance—Major Funds

	December 31,	
	2019	2018
General Fund		
Nonspendable	\$ 110,729	\$ 110,186
Restricted	1,558,569	1,529,034
Committed	838,270	871,058
Assigned	1,375,070	1,967,861
Unassigned	<u>4,682,763</u>	<u>3,876,228</u>
Total General Fund	<u>\$ 8,565,401</u>	<u>\$ 8,354,367</u>
Public Safety Fund		
Nonspendable	\$ 275,650	\$ 311,153
Restricted	463,877	395,508
Committed	41,716	41,716
Assigned	645,801	562,026
Total Public Safety Fund	<u>\$ 1,427,044</u>	<u>\$ 1,310,403</u>
Highway Fund		
Nonspendable	\$ 45,794	\$ 47,538
Restricted	469,969	683,477
Assigned	754,743	278,375
Total Highway Fund	<u>\$ 1,270,506</u>	<u>\$ 1,009,390</u>
Sewer Districts Fund		
Restricted	\$ 37,386	\$ 36,678
Assigned	2,396,621	2,691,637
Total Sewer Districts Fund	<u>\$ 2,434,007</u>	<u>\$ 2,728,315</u>
Water Districts Fund		
Nonspendable	\$ 10,068	\$ 8,450
Restricted	60,134	58,994
Assigned	1,561,894	1,452,472
Total Water Districts Fund	<u>\$ 1,632,096</u>	<u>\$ 1,519,916</u>

(continued)

	December 31,	
	<u>2019</u>	<u>2018</u>
		(concluded)
Garbage and Refuse Fund		
Nonspendable	\$ 2,733	\$ -
Restricted	17,753	17,416
Assigned	41,791	133,352
Total Garbage and Refuse Fund	<u>\$ 62,277</u>	<u>\$ 150,768</u>
Capital Projects Fund		
Committed	<u>\$ 5,268,450</u>	<u>\$ 20,835,129</u>
Total Capital Projects Fund	<u>\$ 5,268,450</u>	<u>\$ 20,835,129</u>

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$4,682,763, while total fund balance increased to \$8,565,401. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 51.1 percent of total General Fund expenditures and transfers out, while total fund balance represents 93.4 percent of that same amount.

The total fund balance of the Town's General Fund increased by \$211,034 during the current fiscal year. During the annual budget process, the Town anticipated utilizing \$2,060,000 of fund balance for 2019 operations.

The Town's Public Safety Fund ending fund balance was \$1,427,044. During the year ended December 31, 2019, the Public Safety Fund fund balance increased \$116,641 due to the funding of restricted, committed and assigned purposes.

The Town's Highway Fund ending fund balance was \$1,270,506. During the year ended December 31, 2019, the Highway Fund fund balance increased \$261,116.

The Town's Sewer Districts Fund ending fund balance was \$2,434,007. \$1,895,665 is reported as fund balance assigned for specific (Sewer Districts Fund) use and \$500,956 is assigned to funding next year's budget. During the year ended December 31, 2019, the Sewer Districts Fund fund balance decreased \$294,308.

The Town's Water Districts Fund ending fund balance was \$1,632,096. \$1,431,962 of this amount is reported as fund balance assigned for specific (Water Districts Fund) use and \$126,703 is assigned to funding next year's budget. During the year ended December 31, 2019, the Water Districts Fund fund balance increased \$112,180.

The Town's Garbage and Refuse Fund ending fund balance was \$62,277. \$16,791 of this amount is reported as fund balance assigned for specific (Garbage and Refuse Fund) use and \$25,000 is assigned to funding next year's budget. During the year ended December 31, 2019, the Garbage and Refuse Fund fund balance decreased \$88,491.

The Town's Capital Projects Fund ending fund balance of \$5,268,450. During the year ended December 31, 2019, the Capital Projects Fund fund balance decreased \$15,566,679 due to current year capital expenditures.

General Fund Budgetary Highlights

The Town's General Fund budget generally contains budget amendments during the year. The budget is allowed to be amended upward (increased) for prior year's encumbrances since the funds were allocated under the previous year's budget, and the Town has appropriately assigned an equal amount of fund balance at year-end for this purpose. Furthermore, the budget is allowed to be amended upward (increased) for additional current year appropriations supported by an increase in budgeted revenues. A budgetary comparison schedule within the required supplementary information section of this report has been provided to demonstrate compliance with their budget.

A summary of the General Fund results of operations for the year ended December 31, 2019 is presented in Table 6 below:

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues	\$ 8,574,786	8,632,159	\$ 9,376,997	\$ 744,838
Expenditures and other financing uses	<u>10,730,647</u>	<u>10,863,106</u>	<u>9,165,963</u>	<u>1,697,143</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (2,155,861)</u>	<u>\$ (2,230,947)</u>	<u>\$ 211,034</u>	<u>\$ 2,441,981</u>

Original budget compared to final budget—During the year there was a net increase in appropriations between the original and final amended budget due to supplemental appropriations for various unanticipated departmental expenditures.

Final budget compared to actual results—Budgeted revenues and appropriations varied from actual revenues, expenditures and other financing sources (uses) as follows:

Total revenues exceeded the final budget by \$744,838. The major contributors to this positive revenue variance were sales tax and park and recreation fees. Sales tax revenues are based on a proportional share of taxable sales within Erie County. Park and recreation fees are dependent on participation.

Total expenditures and transfers out were less than the final budget by \$1,697,143. The most significant contributors were in transfers out and general government support. Both transfers out and general government savings were achieved in personnel costs along with less than anticipated health insurance costs.

Capital Asset and Debt Administration

Capital assets—The Town's investment in capital assets for its governmental activities as of December 31, 2019 amounted to \$93,026,106 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, works of art and historical treasures, infrastructure, buildings and building improvements, vehicles and equipment. All depreciable capital assets were depreciated from acquisition date to the end of the current year as outlined in the Town's capital asset policy.

Capital assets, net of depreciation for the governmental activities for the years ended December 31, 2019 and December 31, 2018 is presented below in Table 7.

Table 7—Summary of Capital Assets (Net of Depreciation)

	December 31,	
	2019	2018
Land	\$ 5,560,222	\$ 5,560,222
Works of art and historical treasures	50,700	50,700
Construction in progress	26,220,872	8,592,507
Land improvements	1,063,207	1,175,143
Buildings	3,806,322	3,966,944
Building improvements	2,459,167	2,664,669
Machinery and equipment	4,862,264	5,027,141
Infrastructure	<u>49,003,352</u>	<u>49,366,235</u>
Total	<u>\$ 93,026,106</u>	<u>\$ 76,403,561</u>

The Town's infrastructure assets are recorded at historical cost or estimated historical cost in the government-wide financial statements. The Town has elected to depreciate their infrastructure assets. Additional information on the Town's capital assets can be found in Note 4 to the financial statements.

Long-term liabilities—At December 31, 2019, the Town had total bonded debt outstanding of \$35,390,000 as compared to \$37,305,000 in the prior year. This debt is backed by the full faith and credit of the government.

New York State statutes limit the amount of general obligation debt a governmental entity may issue up to 7% of its five year valuation. The current debt-limitation for the Town is \$213,304,840, which is significantly in excess of the Town's outstanding general obligation debt.

The Town has a bond rating from Moody's Investor Service of Aa1. Additional information on the Town's long-term debt can be found in Note 10 of this report.

A summary of the Town's long-term liabilities at December 31, 2019 and December 31, 2018 is presented below in Table 8.

Table 8—Summary of Long-Term Liabilities

	December 31,	
	2019	2018
Serial bonds	\$ 35,390,000	\$ 37,305,000
Premium on serial bonds	<u>298,505</u>	<u>313,828</u>
Net bonds payable	35,688,505	37,618,828
Compensated absences	3,990,006	4,056,372
OPEB obligation	11,677,767	11,192,612
Net pension liability	<u>3,112,213</u>	<u>1,535,437</u>
Total	<u>\$ 54,468,491</u>	<u>\$ 54,403,249</u>

Economic Factors and Next Year's Budgets and Rates

Key economic factors include:

- The unemployment rate, not seasonally adjusted, for the Town during December 2019 was 3.7 percent. This compares to the New York State and national unemployment rate of 3.7 and 3.5 percent, respectively.
- Increases in healthcare and retirement costs.

These factors were considered in preparing the Town's budget for 2020.

The Town's 2020 budget includes the appropriation of \$1,370,000 of unassigned fund balance and \$468,000 of restricted fund balance in the General Fund. The budget also includes a combined General Fund/Public Safety Fund tax rate of \$4.54 and Highway Fund tax rate of \$2.93 (per \$1,000 of assessed valuation), as compared to the 2018 tax rates of \$4.32 and \$2.91.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Supervisor's Office, Town of Orchard Park, 4295 S. Buffalo Road, Orchard Park, New York 14127.

BASIC FINANCIAL STATEMENTS

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TOWN OF ORCHARD PARK, NEW YORK
Statement of Net Position
December 31, 2019

	<u>Primary</u> <u>Government</u> <u>Governmental</u> <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,412,865
Restricted cash and cash equivalents	9,444,492
Investments	9,634,301
Restricted investments	11,520,699
Receivables	195,103
Intergovernmental receivables	1,963,700
Prepaid items	457,069
Capital assets not being depreciated	31,831,794
Capital assets, net of accumulated depreciation	<u>61,194,312</u>
Total assets	<u>130,654,335</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pension plans	3,588,758
Deferred outflows—relating to OPEB	<u>990,076</u>
Total deferred outflows of resources	<u>4,578,834</u>
 LIABILITIES	
Accounts payable	1,395,099
Accrued liabilities	782,253
Retainages payable	1,824,358
Unearned revenue	497
Bond anticipation notes payable	11,715,000
Non-current liabilities:	
Due within one year	2,554,823
Due within more than one year	<u>51,913,668</u>
Total liabilities	<u>70,185,698</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pension plans	1,017,302
Deferred inflows—relating to OPEB	<u>1,265,384</u>
Total deferred inflows of resources	<u>2,282,686</u>
 NET POSITION	
Net investment in capital assets	59,692,952
Restricted for:	
Capital improvements	593,672
Tax stabilization	668,568
Debt	1,742,784
Other	499,020
Unrestricted	<u>(432,211)</u>
Total net position	<u>\$ 62,764,785</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Statement of Activities
Year Ended December 31, 2019

Function/Program	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary Governmental Activities
Primary Government:					
Governmental activities:					
General government support	\$ 4,786,703	\$ 484,563	\$ 38,417	\$ -	\$ (4,263,723)
Education	12,163	-	-	-	(12,163)
Public safety	7,351,208	725,469	63,588	-	(6,562,151)
Health	6,597	-	-	-	(6,597)
Transportation	5,441,525	107,487	188,981	123,759	(5,021,298)
Culture and recreation	2,276,698	779,017	-	-	(1,497,681)
Home and community services	6,094,938	288,735	-	10,000	(5,796,203)
Interest and other fiscal charges	1,098,746	-	-	-	(1,098,746)
Total primary government	<u>\$ 27,068,578</u>	<u>\$ 2,385,271</u>	<u>\$ 290,986</u>	<u>\$ 133,759</u>	<u>(24,258,562)</u>
General revenues:					
					16,309,763
					4,928,861
					411,747
					738,502
					2,208,548
					1,237,198
					<u>25,834,619</u>
					1,576,057
					<u>61,188,728</u>
					<u>\$ 62,764,785</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Balance Sheet—Governmental Funds
December 31, 2019

	General	Special Revenue					Capital Projects	Total Nonmajor Funds	Total Governmental Funds
		Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
ASSETS									
Cash and cash equivalents	\$ 1,122,873	\$ 68,315	\$ 110,001	\$ 783,824	\$ 493,694	\$ 130,988	\$ -	\$ 1,703,170	\$ 4,412,865
Restricted cash and cash equivalents	1,558,569	463,877	469,969	37,386	60,134	17,753	6,502,752	334,052	9,444,492
Investments	4,173,791	827,984	848,220	1,661,918	1,085,686	226,827	-	809,875	9,634,301
Restricted investments	-	-	-	-	-	-	10,958,395	562,304	11,520,699
Receivables	98,496	19,479	4,656	-	2,522	6,338	-	63,612	195,103
Intergovernmental receivables	1,774,718	-	188,982	-	-	-	-	-	1,963,700
Prepaid items	110,729	275,650	45,794	-	10,068	2,733	-	12,095	457,069
Total assets	<u>\$ 8,839,176</u>	<u>\$ 1,655,305</u>	<u>\$ 1,667,622</u>	<u>\$ 2,483,128</u>	<u>\$ 1,652,104</u>	<u>\$ 384,639</u>	<u>\$ 17,461,147</u>	<u>\$ 3,485,108</u>	<u>\$ 37,628,229</u>
LIABILITIES									
Accounts payable	\$ 168,259	\$ 34,910	\$ 320,755	\$ 49,121	4,357	\$ 291,593	477,697	\$ 48,407	\$ 1,395,099
Accrued liabilities	105,019	193,351	76,361	-	15,651	30,769	-	15,372	436,523
Unearned revenue	497	-	-	-	-	-	-	-	497
Bond anticipation notes payable	-	-	-	-	-	-	11,715,000	-	11,715,000
Total liabilities	<u>273,775</u>	<u>228,261</u>	<u>397,116</u>	<u>49,121</u>	<u>20,008</u>	<u>322,362</u>	<u>12,192,697</u>	<u>63,779</u>	<u>13,547,119</u>
FUND BALANCES									
Nonspendable	110,729	275,650	45,794	-	10,068	2,733	-	12,095	457,069
Restricted	1,558,569	463,877	469,969	37,386	60,134	17,753	-	896,356	3,504,044
Committed	838,270	41,716	-	-	-	-	5,268,450	-	6,148,436
Assigned	1,375,070	645,801	754,743	2,396,621	1,561,894	41,791	-	2,512,878	9,288,798
Unassigned	4,682,763	-	-	-	-	-	-	-	4,682,763
Total fund balances	<u>8,565,401</u>	<u>1,427,044</u>	<u>1,270,506</u>	<u>2,434,007</u>	<u>1,632,096</u>	<u>62,277</u>	<u>5,268,450</u>	<u>3,421,329</u>	<u>24,081,110</u>
Total liabilities and fund balances	<u>\$ 8,839,176</u>	<u>\$ 1,655,305</u>	<u>\$ 1,667,622</u>	<u>\$ 2,483,128</u>	<u>\$ 1,652,104</u>	<u>\$ 384,639</u>	<u>\$ 17,461,147</u>	<u>\$ 3,485,108</u>	<u>\$ 37,628,229</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Reconciliation of the Balance Sheet—Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2019

Amounts reported for governmental activities in the statement of net position (page 20) are different because:

Total fund balances—governmental funds (page 22)		\$ 24,081,110
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$162,869,008 and the accumulated depreciation is \$69,842,902.		93,026,106
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the fund statements:		
Deferred outflows related to employer contributions	\$ 1,347,822	
Deferred outflows related to experience and investment earnings	2,240,936	
Deferred inflows of resources related to pensions	<u>(1,017,302)</u>	2,571,456
Deferred outflows of resources and deferred inflows of resources related to changes of assumptions in OPEB are applicable to future periods and, therefore, are not reported in the fund statements.		(275,308)
To recognize interest accrual on long-term debt. Net accrued interest for general obligation bonds are not reported in the funds.		(345,730)
To recognize retainage payable on outstanding capital projects not recorded in the fund financial statements.		(1,824,358)
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds. The effects of these items are:		
Serial bonds	\$ (35,390,000)	
Premium on serial bonds	(298,505)	
Compensated absences	(3,990,006)	
OPEB obligation	(11,677,767)	
Net pension liability	<u>(3,112,213)</u>	<u>(54,468,491)</u>
Net position of governmental activities		<u>\$ 62,764,785</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Statement of Revenues, Expenditures and Changes in
Fund Balances—Governmental Funds
Year Ended December 31, 2019

	Special Revenue						Capital Projects	Total Nonmajor Funds	Total Governmental Funds
	General	Public Safety	Highway	Sewer Districts	Water Districts	Garbage and Refuse			
REVENUES									
Real property taxes	\$ 1,395,759	\$ 5,935,035	\$ 4,208,610	\$ 894,897	\$ 1,213,223	\$ 2,067,219	\$ -	\$ 338,229	\$ 16,052,972
Real property tax items	256,791	-	-	-	-	-	-	-	256,791
Non property tax items	5,040,608	-	-	-	-	-	-	300,000	5,340,608
Departmental income	803,545	330,747	-	33,690	17,209	126,111	-	431,922	1,743,224
Intergovernmental charges	76,300	-	98,279	-	-	-	-	-	174,579
Use of money and property	159,775	53,749	48,508	52,455	35,256	20,859	324,566	43,334	738,502
Licenses and permits	72,633	-	-	-	-	-	-	1,225	73,858
Fines and forfeitures	293,297	-	-	-	-	-	-	-	293,297
Miscellaneous	70,301	60,374	106,444	-	-	-	134,739	150,949	522,807
Interfund revenues	-	-	-	-	6,325	-	-	-	6,325
State aid	1,199,037	51,502	188,981	-	-	-	75,000	-	1,514,520
Federal aid	8,951	4,713	-	-	-	-	-	-	13,664
Total revenues	<u>9,376,997</u>	<u>6,436,120</u>	<u>4,650,822</u>	<u>981,042</u>	<u>1,272,013</u>	<u>2,214,189</u>	<u>534,305</u>	<u>1,265,659</u>	<u>26,731,147</u>
EXPENDITURES									
Current:									
General government support	3,558,129	-	34,546	-	-	-	-	-	3,592,675
Education	-	9,492	-	-	-	-	-	-	9,492
Public safety	30,643	5,350,808	-	-	-	-	-	376,047	5,757,498
Health	-	-	-	-	-	-	-	5,148	5,148
Transportation	108,277	-	2,710,516	-	-	-	-	316,770	3,135,563
Culture and recreation	1,591,663	-	-	-	-	-	-	-	1,591,663
Home and community services	57,666	-	-	879,876	514,343	2,176,464	-	97,394	3,725,743
Employee benefits	1,273,433	2,162,959	737,419	74,103	71,067	-	-	146,656	4,465,637
Debt service:									
Principal	-	-	-	-	-	-	-	1,915,000	1,915,000
Interest	-	-	-	-	-	-	-	1,103,335	1,103,335
Capital outlay	-	-	-	-	-	-	16,426,669	-	16,426,669
Total expenditures	<u>6,619,811</u>	<u>7,523,259</u>	<u>3,482,481</u>	<u>953,979</u>	<u>585,410</u>	<u>2,176,464</u>	<u>16,426,669</u>	<u>3,960,350</u>	<u>41,728,423</u>
Excess (deficiency) of revenues over expenditures	<u>2,757,186</u>	<u>(1,087,139)</u>	<u>1,168,341</u>	<u>27,063</u>	<u>686,603</u>	<u>37,725</u>	<u>(15,892,364)</u>	<u>(2,694,691)</u>	<u>(14,997,276)</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	1,203,780	-	-	-	-	432,819	2,945,922	4,582,521
Transfers out	(2,546,152)	-	(907,225)	(321,371)	(574,423)	(126,216)	(107,134)	-	(4,582,521)
Total other financing sources (uses)	<u>(2,546,152)</u>	<u>1,203,780</u>	<u>(907,225)</u>	<u>(321,371)</u>	<u>(574,423)</u>	<u>(126,216)</u>	<u>325,685</u>	<u>2,945,922</u>	<u>-</u>
Net change in fund balances	211,034	116,641	261,116	(294,308)	112,180	(88,491)	(15,566,679)	251,231	(14,997,276)
Fund balances—beginning	8,354,367	1,310,403	1,009,390	2,728,315	1,519,916	150,768	20,835,129	3,170,098	39,078,386
Fund balances—ending	<u>\$ 8,565,401</u>	<u>\$ 1,427,044</u>	<u>\$ 1,270,506</u>	<u>\$ 2,434,007</u>	<u>\$ 1,632,096</u>	<u>\$ 62,277</u>	<u>\$ 5,268,450</u>	<u>\$ 3,421,329</u>	<u>\$ 24,081,110</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances—Governmental Funds to the Government-wide Statement of Activities
December 31, 2019

Amounts reported for governmental activities in the statement of activities (page 21) are different because:

Net change in fund balances—total governmental funds (page 24) \$ (14,997,276)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$5,000 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions	\$ 20,935,038	
Loss on disposition of capital assets	(218,243)	
Depreciation expense	(4,094,250)	16,622,545

Net differences between pension contributions recognized on the fund financial statements and the government-wide financial statements are as follows:

Town pension contributions	\$ 1,347,822	
Cost of benefits earned net of employee contributions	(1,716,678)	(368,856)

Deferred outflows of resources and deferred inflows of resources relating to OPEB result from changes in assumptions and other inputs. These amounts are shown net of current year amortization. 238,783

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, in the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net effect of these differences in the treatment of long-term debt and the related items is as follows:

Repayment of serial bonds	\$ 1,915,000	
Amortization of bond premium	15,323	
Change in accrued interest expense	(10,734)	
Change in retainages payable	(1,419,939)	
Change in compensated absences	66,366	
Change in OPEB obligation	(485,155)	80,861

Change in net position of governmental activities \$ 1,576,057

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Statement of Net Position—Agency Fund
December 31, 2019

	Agency Fund
ASSETS	
Cash and cash equivalents	\$ 1,746,468
Total assets	<u>\$ 1,746,468</u>
LIABILITIES	
Agency liabilities	\$ 1,746,468
Total liabilities	<u>\$ 1,746,468</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORCHARD PARK, NEW YORK
Notes to the Financial Statements
Year Ended December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Orchard Park, New York (the “Town”) have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town’s accounting policies are described below.

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all the nonfiduciary activities of the Town. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The Town reports no business-type activities. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable. The Town reports no component units.

Reporting Entity

The Town is a unit of local government created by the State of New York. The Town operates under provisions of New York State law and various local laws. The three-member Town Board is the legislative body responsible for overall operations. The Supervisor serves as both Chief Executive Officer and Chief Fiscal Officer.

Independently elected officials of the Town include:

Supervisor	Town Clerk
Councilmembers (2)	Superintendent of Highways
Town Justices (2)	

Units of local government which operate within the boundaries of the Town are the County of Erie, the Village of Orchard Park and the Orchard Park Fire Commission. Public education is provided by three independent school districts within the Town.

Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

- *General Fund*—this is the principal operating fund of the Town and accounts for all financial resources of the general government, except those accounted for in another fund. The principal source of revenue is non-property tax items.
- *Public Safety Fund*—this is used to record all revenues and expenditures related to public safety throughout the Town. Major revenue sources include real property taxes and fines and forfeitures.
- *Highway Fund*—this is used to record all revenues and expenditures related to road maintenance and construction throughout the Town. Major revenue sources include real property taxes and State aid.
- *Sewer Districts Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town's sewer districts. Major revenue sources consist primarily of real property taxes.
- *Water Districts Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town's water districts. Major revenue sources consist primarily of real property taxes.
- *Garbage and Refuse Fund*—this is used to record all activity related to the garbage pickup and recycling within the Town. The principal source of revenue for the Garbage and Refuse Fund is real property taxes.
- *Capital Projects Fund*—this fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Additionally, the Town reports the following fund type:

- *Agency Fund*—This fund is used to account for assets held by the Town as an agent for individuals, private organizations, and/or other governmental units.

During the course of operations the Town has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in

governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Agency Fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash, Cash Equivalents and Investments—The Town’s cash and cash equivalents consist of cash on hand, demand deposits, time deposits and short-term, highly liquid investments with original maturities of three months or less from the date of acquisition. New York State law governs the Town’s investment policies. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities. The Town’s investments at December 31, 2019 are recorded at fair value based on quoted market value in accordance with GASB.

Restricted Cash, Cash Equivalents and Investments—Restricted cash and cash equivalents represents amounts to support fund balance restrictions and unspent proceeds of debt. This also reflects restricted cash related to construction commitments for ongoing capital projects.

Prepaid Items—Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenses/expenditures when consumed rather than when purchased.

Capital Assets—Capital assets, which include property, buildings, building improvements, equipment and infrastructure assets (e.g. roads, bridges, drainage systems and similar items) are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are completed.

Land, works of art, historical treasures and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated and intangible assets amortized using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	50
Building Improvements	20
Land Improvements	20
Infrastructure:	
Dams and Drainage Systems	30
Water and Sewer Systems	50
Traffic Control Systems	30
Bridges and Culverts	30
Roads	10
Machinery and Equipment:	
Office Equipment and Furniture	10
Heavy Equipment	15
Other	5
Vehicles	10
Computers	5

The *capital outlays* character classification is employed only for expenditures reported in the Capital Projects Fund. Routine capital expenditures in the General Fund and other governmental funds are included in the appropriate functional category (for example, the purchase of a new police vehicle included as part of *expenditures—public safety*). The amount reported as *capital outlays* in the Capital Projects Fund will also include non-capitalized, project-related costs (for example, furnishings).

Retainages Payable—Represents expenditures incurred by the Town related to construction contracts that have not been paid as of December 31, 2019.

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2019, the Town has two items that qualify for reporting in this category. The first item is related to pensions reported in the government-wide financial statements. This represents the effect of the net change in the Town’s proportion of the collective net pension asset or liability, and the difference during the measurement period between the Town’s contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense and any contributions to the pension systems made subsequent to the measurement date. The second item is related to OPEB reported in the government-wide financial statements and represents the effects of the change in the Town’s proportion of the collective net OPEB liability and difference during the measurement period between certain of the employer’s contributions and its proportionate share of the total of certain contributions from employers included in the collective net OPEB liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At December 31, 2019, the Town has two items that qualify for reporting in this category. The first item is related to pensions reported in the government-wide financial statements. This represents the effect of the net change in the Town’s proportion of the collective net pension liability and the difference during the measurement periods between the Town’s contributions, and its proportionate share of total contributions to the pension systems not included in pension expense. The second item, also reported in the government-wide statements, represents the effects of the change in the Town’s net OPEB liability. Differences between actual and expected experience, changes in demographic or economic assumptions, and differences between actual and expected investment experience are recognized as OPEB expense over time.

Net Position Flow Assumption—Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions—Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose,

committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town’s highest level of decision-making authority. The Town Board is the highest level of decision-making authority for the Town that can, by Town Board resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Town for specific purposes but do not meet the criteria to be classified as committed. The Town Board has authorized the Supervisor to assign fund balance. The Town Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and Expenditure/Expenses

Program Revenues—Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes—The Erie County Legislature prepares the levy in late December of each year and jointly bills the Town levy and Erie County real property taxes. Property taxes are levied and become a lien as of January 1st based on assessed property values as of that date.

For 2019, tax payments were due January 1st to February 15th without penalty; February 16th to February 28th a 1.5% penalty; March 1st to March 15th a 3.0% penalty; March 16th to April 1st a 4.5% penalty; April 2nd to April 15th a 6.0% penalty; April 16th to April 30th a 7.5% penalty; and 1.5% added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after June 30th at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items that are returned to the County. Thus, the Town is assured of receiving 100% of its tax levy. The County enforces all liens.

The Town also bills and collects taxes for various school districts within Town limits. Collections of the school district taxes and remittances of them are accounted for by the Town Clerk, independent of Town operations.

Compensated Absences—The Town’s labor agreements and Town Board rules and regulations provide for sick leave, vacations, and other miscellaneous paid absences. Upon retirement, certain eligible employees qualify for paid hospitalization insurance premiums and/or payment for fractional values of unused sick leave. These payments are budgeted annually without accrual.

The compensated absences liability for the Town at December 31, 2019 totaled \$3,990,006 and is reported in the government-wide financial statements.

Payment of sick leave and compensatory time is dependent on many factors; therefore timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available for the payments of sick leave and compensatory time when such payment becomes due.

Pensions—The Town is mandated by New York State law to participate in the New York State Local Employees’ Retirement System (“ERS”) and the New York State Police and Fire Retirement System (“PFRS”). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 6.

Other Postemployment Benefits—In addition to providing pension benefits, the Town provides health insurance coverage for certain retired employees at the time of retirement as discussed in Note 7.

Other

Estimates—The preparation of the financial statements, in conformity with GAAP, requires management to make estimates and assumptions that affect the reported amounts of revenues, expenditures, assets, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and during the reported period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended December 31, 2019, the Town early implemented GASB Statements No. 83, *Certain Asset Retirement Obligations*; No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*; and No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. Additionally, the Town implemented GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations (“AROs”). GASB Statement No. 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. GASB Statement No. 90 improves the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing effective dates of certain provisions in Statements. The implementation of GASB Statements No. 83, 88, 90, and 95 did not have a material impact on the Town’s financial position or results from operations.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 84, *Fiduciary Activities*, effective for the year ending December 31, 2020; No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, effective for the year ending December 31, 2021, No. 87, *Leases*; No. 91, *Conduit Debt Obligations*; No. 92, *Omnibus 2020*; and No. 93, *Replacement of Interbank Offered Rates*, effective for the year ending December 31, 2022, and No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* and No. 96, *Subscription-Based Information Technology Arrangements*, effective for the year ending December 31, 2023. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 84, 87, 89, 91, 92, 93, 94 and 96 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability

Deficit Fund Balances—Certain districts within the Water Districts funds are in a deficit position at December 31, 2019. It is anticipated that these deficits will be remedied through future real property taxes. Additionally, certain projects within the Capital Projects Fund are in a deficit position at December 31, 2019. It is anticipated that these deficits will be remedied through proceeds from future bond issuances.

Legal Compliance – Budgets

Budgets and Budgetary Accounting—The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to September 30th, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1st. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5th.
- The full Town Board reviews the tentative budget and may adjust same before approving a “preliminary” budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.
- Formal annual budgetary accounts are employed as a management control device for the General, Special Revenue, and Debt Service Funds.
- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Town’s investment policies are governed by State statutes. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State. The Town is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The Town has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligation that may be pledged as collateral. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York.

Total cash and cash equivalents at December 31, 2019 are shown below:

	Governmental Funds	Fiduciary Funds	Total
Petty Cash (uncollateralized)	\$ 1,025	\$ -	\$ 1,025
Deposits	13,856,332	1,746,468	15,602,800
Total	<u>\$ 13,857,357</u>	<u>\$ 1,746,468</u>	<u>\$ 15,603,825</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2019 are as follows:

	Bank Balance	Carrying Amount
Insured (FDIC)	\$ 497,481	\$ 497,481
Uninsured:		
Collateral held by bank's agent in the Town's name	15,206,742	15,105,319
Total	<u>\$ 15,704,223</u>	<u>\$ 15,602,800</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2019, the Town's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Town's name.

Investments—All investments are reported using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the Town has access at the measurement date.
- Level 2. Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets in markets that are not active;
 - Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and

- Inputs derived principally from, or corroborated by, observable market data correlation or by other means.
- Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure fair value to the extent that observable inputs are not available.

The Town has the following fair value measurements as of December 31, 2019:

- U.S. Treasury bills of \$21,155,000 are valued using quoted market prices for identical assets in active markets (level 1 input).

Interest Rate Risk—Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of deposits and investments. The Town’s investment policy minimizes the risk by structuring the investment portfolio so that the deposits and investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell deposits and investments on the open market prior to maturity.

Custodial Credit Risk—Investments—Credit risk is defined as the risk that an issuer or other counterpart to an investment in debt securities will not fulfill its obligation. The Town’s investment policy minimizes credit risk by limiting investments to the safest types of securities, pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Town does business, and diversifying the investment portfolio so that potential losses on individual securities are minimized. The U.S. Government Securities are not considered to have credit risk and do not require disclosure of credit quality.

Restricted Cash, Cash Equivalents and Investments—The Town reports amounts to support restricted fund balance and unspent proceeds of debt as restricted cash, cash equivalents and investments. At December 31, 2019, the Town reported \$20,965,191 as cash, cash equivalents and investments as restricted.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2019 include:

Receivables—Primarily represents amounts due from other Town departments (e.g. Town Justice, Town Clerk and Receiver of Taxes) who are acting as intermediary collecting agents, collecting various fines, fees and other charges which are remitted to the Town in accordance with State statute. Other miscellaneous items are also included. Amounts due to the Town at December 31, 2019 are presented on the following page.

General Fund:		
Various Town departments	\$ 98,412	
Miscellaneous	<u>84</u>	\$ 98,496
Public Safety Fund:		
School resource officer charges	\$ 9,967	
Dispatch fees	7,708	
Miscellaneous	<u>1,804</u>	19,479
Highway Fund:		
Fuel charges	\$ 4,463	
Various Town departments	50	
Miscellaneous	<u>143</u>	4,656
Water Fund:		
Various Town departments		2,522
Garbage and Refuse Fund:		
Compost sales		6,338
Nonmajor Funds:		
Town Outside Village Fund:		
Various Town departments	\$ 62,360	
Miscellaneous	582	
Lighting Fund:		
Miscellaneous	<u>670</u>	<u>63,612</u>
Total governmental funds		<u>\$ 195,103</u>

Intergovernmental Receivables—Represents amounts due from other units of government, such as Federal, New York State, County of Erie or other local governments. Amounts due the Town at December 31, 2019 are:

General Fund:		
Erie County - sales tax	\$ 1,773,418	
Erie County - other	<u>1,300</u>	\$ 1,774,718
Highway Fund:		
New York State - CHIPS		<u>188,982</u>
Total governmental funds		<u>\$ 1,963,700</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance 1/1/2019	Increases and Reclassifications	Decreases and Reclassifications	Balance 12/31/2019
Capital assets, not being depreciated:				
Land	\$ 5,560,222	\$ -	\$ -	\$ 5,560,222
Works of art and historical treasures	50,700	-	-	50,700
Construction in progress	<u>8,592,507</u>	<u>17,846,608</u>	<u>218,243</u>	<u>26,220,872</u>
Total capital assets, not being depreciated	<u>14,203,429</u>	<u>17,846,608</u>	<u>218,243</u>	<u>31,831,794</u>
Capital assets, being depreciated:				
Land improvements	2,797,005	-	-	2,797,005
Buildings	8,031,059	-	-	8,031,059
Building improvements	4,606,878	-	-	4,606,878
Machinery and equipment	11,107,057	541,488	-	11,648,545
Infrastructure	<u>101,406,785</u>	<u>2,546,942</u>	<u>-</u>	<u>103,953,727</u>
Total capital assets, being depreciated	<u>127,948,784</u>	<u>3,088,430</u>	<u>-</u>	<u>131,037,214</u>
Less accumulated depreciation for:				
Land improvements	1,621,862	111,936	-	1,733,798
Buildings	4,064,115	160,622	-	4,224,737
Building improvements	1,942,209	205,502	-	2,147,711
Machinery and equipment	6,079,916	706,365	-	6,786,281
Infrastructure	<u>52,040,550</u>	<u>2,909,825</u>	<u>-</u>	<u>54,950,375</u>
Total accumulated depreciation	<u>65,748,652</u>	<u>4,094,250</u>	<u>-</u>	<u>69,842,902</u>
Total capital assets, being depreciated, net	<u>62,200,132</u>	<u>(1,005,820)</u>	<u>-</u>	<u>61,194,312</u>
Governmental activities capital assets, net	<u>\$ 76,403,561</u>	<u>\$ 16,840,788</u>	<u>\$ 218,243</u>	<u>\$ 93,026,106</u>

Depreciation expense was charged to the functions of the governmental activities as follows:

Governmental activities:	
General support	\$ 266,080
Public safety	177,805
Transportation	1,854,652
Culture and recreation	237,090
Home and community services	<u>1,558,623</u>
Total depreciation expense, governmental activities	<u>\$ 4,094,250</u>

Capital outlay within the capital projects fund was charged to the following functions:

General support	\$ 47,615
Public safety	18,134
Transportation	420,147
Culture and recreation	15,488,088
Home and community services	<u>452,685</u>
Total capital outlay	<u>\$ 16,426,669</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at Town as of December 31, 2019, were as follows:

	General Fund	Public Safety Fund	Highway Fund	Water Districts Fund	Garbage and Refuse Fund	Nonmajor Funds	Total Governmental Funds
Salary and employee benefits	\$ 105,019	\$ 193,351	\$ 76,361	\$ 15,651	\$ 2,738	\$ 15,372	\$ 408,492
Workers' compensation	-	-	-	-	28,031	-	28,031
Total	<u>\$ 105,019</u>	<u>\$ 193,351</u>	<u>\$ 76,361</u>	<u>\$ 15,651</u>	<u>\$ 30,769</u>	<u>\$ 15,372</u>	<u>\$ 436,523</u>

6. PENSION PLANS

Plan Descriptions and Benefits Provided

Police and Fire Retirement System (“PFRS”) and Employees’ Retirement System (“ERS”)—The Town participates in the PFRS and ERS (the “Systems”), cost-sharing, multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. The net position of the Systems are held in the New York State Common Retirement Fund (the “Fund”), which was established to hold all assets and record changes in fiduciary net position allocated to the Systems. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the Systems. The systems benefits are established under the provisions of the New York State Retirement and Social Security Law (“NYSRSSL”). Once a public employer elects to participate in the Systems, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Town also participates in the Public Employees’ Group Life Insurance Plan (“GLIP”), which provides death benefits in the form of life insurance. The Systems are included in the State’s financial report as a pension trust fund. That report, including information with regards to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The Systems are noncontributory, except for employees who joined the ERS after July 27, 1976 who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 10, 2010 (ERS) or January 9, 2010 (PFRS), who generally contribute three percent (3%) to three and one half percent (3.5%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers’ contributions based on salaries paid during the Systems’ fiscal year ending March 31.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Inflows of Resources Related to Pensions—At December 31, 2019, the Town reported the following liabilities for its proportionate share of the net pension liabilities for PFRS and ERS. The net pension liabilities were measured as of March 31, 2019. The total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of April 1, 2018, with update procedures used to roll forward the total net pension liabilities to the measurement date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	<u>PFRS</u>	<u>ERS</u>
Measurement date	March 31, 2019	March 31, 2019
Net pension liability	\$ 1,913,885	\$ 1,198,328
Town's portion of the Plan's total net pension liability	0.1141212%	0.0169129%

For the year ended December 31, 2019, the Town recognized pension expenses of \$1,337,414 and \$862,218, respectively, for PFRS and ERS. At December 31, 2019, the Town reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>PFRS</u>	<u>ERS</u>	<u>PFRS</u>	<u>ERS</u>
Differences between expected and actual experiences	\$ 464,936	\$ 235,976	\$ 204,339	\$ 80,442
Changes of assumptions	695,366	301,211	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	383,305	307,557
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	353,876	189,571	10,786	30,873
Town contributions subsequent to the measurement date	<u>772,907</u>	<u>574,915</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 2,287,085</u>	<u>\$ 1,301,673</u>	<u>\$ 598,430</u>	<u>\$ 418,872</u>

Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>PFRS</u>	<u>ERS</u>
2020	\$ 466,345	\$ 292,978
2021	4,091	(190,382)
2022	69,048	18,585
2023	278,337	186,705
2024	97,927	-

Actuarial Assumptions—The total pension liabilities as of the measurement date were determined by using actuarial valuations as noted in the table below, with update procedures used to roll forward the total pension liabilities to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>PFRS</u>	<u>ERS</u>
Measurement date	March 31, 2019	March 31, 2019
Actuarial valuation date	April 1, 2018	April 1, 2018
Interest rate	7.00%	7.00%
Salary scale	5.00%	4.20%
Decrement tables	April 1, 2010- March 31, 2015	April 1, 2010- March 31, 2015
Inflation rate	2.5%	2.5%
Cost-of-living adjustments	1.3%	1.3%

Annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System’s experience with adjustments for mortality improvements based on Society of Actuaries’ Scale MP-2014. The actuarial assumptions used in the April 1, 2018 valuation are based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

	<u>PFRS and ERS</u>	
Measurement date	<u>March 31, 2019</u>	
Asset class:	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equities	36.0 %	4.6 %
International equities	14.0	6.4
Private equity	10.0	7.5
Real estate	10.0	5.6
Absolute return strategies	2.0	3.8
Opportunistic portfolio	3.0	5.7
Real assets	3.0	5.3
Bonds and mortgages	17.0	1.3
Cash	1.0	(0.3)
Inflation-indexed bonds	4.0	1.3
Total	<u>100.0 %</u>	

Discount Rate—The discount rate used to calculate the total pension liabilities was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption—The chart below presents the Town’s proportionate share of the net pension liabilities calculated using the discount rate of 7.0%, as well as what the Town’s proportionate share of the net pension liabilities would be if they were calculated using a discount rate that is one percentage-point lower (6.0%) or one percentage-point higher (8.0%) than the current assumption.

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
Employer's proportionate share of the net pension liability/(asset)—PFRS	\$ 6,916,496	\$ 1,913,885	\$ (2,263,875)
Employer's proportionate share of the net pension liability/(asset)—ERS	5,239,282	1,198,328	(2,196,360)

Pension Plan Fiduciary Net Position—The components of the current-year net pension liabilities of the employers as of the valuation dates, were as follows:

	(Dollars in Thousands)		
	PFRS	ERS	Total
Valuation date	April 1, 2018	April 1, 2018	
Employers' total pension liability	\$ 34,128,100	\$ 189,803,429	\$ 223,931,529
Plan fiduciary net position	32,451,037	182,718,124	215,169,161
Employers' net pension liability	\$ 1,677,063	\$ 7,085,305	\$ 8,762,368
System fiduciary net position as a percentage of total pension liability	95.1%	96.3%	96.1%

7. OTHER POSTEMPLOYMENT BENEFITS (“OPEB”) OBLIGATION

Plan Description—In addition to providing pension benefits, the Town provides health insurance coverage to eligible retired employees under a cost-sharing, multiple-employer, defined benefit healthcare plan. The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the Town may vary according to length of service. The cost of providing post-employment benefits is shared between the Town and the retired employee. Substantially all of the Town’s employees may become eligible for these benefits if they reach normal retirement age while working for the Town. The cost of retiree health care benefits is recognized as an expenditure/payable as claims are paid.

Employees Covered by Benefit Terms—At January 1, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	47
Active employees	<u>113</u>
	<u>160</u>

Under GASB Statement No. 75, the total OPEB liability represents the sum of expected future benefit payments which may be attributed to past service (or “earned”), discounted to the end of the fiscal year using the current discount rate. The total OPEB liability is analogous to the Unfunded Actuarial Accrued Liability (“UAAL”) under GASB Statement No. 45.

Total OPEB Liability

The Town’s total OPEB liability of \$11,677,767 was measured as of December 31, 2019, and was determined by an actuarial valuation as of January 1, 2019.

Actuarial Methods and Assumptions—Calculations are based on the types of benefits provided under the terms of the substantive plan, the plan as understood by the employer and the plan members, at the time of the valuation and on the pattern of cost sharing between the employee and plan members. Calculations reflect a long-term perspective, so methods and assumptions used include techniques that are designed to reduce short-term volatility.

In the January 1, 2019 actuarial valuation, the Entry Age Normal over a level percent of pay was used. The actuarial assumptions included a valuation and measurement date of January 1, 2019. The discount rate used is 2.75%. The Pub-2010 Public Retirement Plans Mortality Tables with the Scale MP-2019 was used for mortality rates. The rates of decrement due to turnover and retirement are based on the experience under the New York State & Local Retirement System. Upon retirement it is assumed that 100% of eligible employees and 75% of their spouses will elect for post-employment health care benefits.

Changes in the Total OPEB Liability—The following table presents the changes to the total OPEB liability during the fiscal year, by source:

	Total OPEB <u>Liability</u>
Balance at 12/31/2018:	\$ 11,192,612
Changes for the year:	
Service Cost	439,230
Interest	421,207
Change of benefit terms	-
Changes of assumptions	181,822
Contributions—employer	<u>(557,104)</u>
Net changes	<u>485,155</u>
Balance at 12/31/2019	<u>\$ 11,677,767</u>

Sensitivity of the Total OPEB Liability to the Change in the Discount Rate and Healthcare Cost Trend Rate—The discount rate assumption can have an impact on the net OPEB liability. The following table presents the effect of a 1% change in the discount rate assumption would have on the net OPEB liability:

	1% Decrease (1.75%)	Current Discount Rate (2.75%)	1% Increase (3.75%)
Net OPEB liability	\$ 12,848,652	\$ 11,677,767	\$ 10,634,257

Additionally, healthcare costs can be subject to considerable volatility over time. The following table presents the effect on the net OPEB liability of a 1% change in initial (7.00%)/ ultimate (3.78%) healthcare cost trend rates as reported by the Town’s actuary:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 10,100,752	\$ 11,677,767	\$ 13,556,560

Funding Policy—Authorization for the Town to pay a portion, or all, of retiree health insurance premiums was enacted by resolution of the Town Board or through union contracts, which are ratified by the Town Board. For an employee to be eligible for the Town’s postemployment health plan they must qualify for retirement as a member of the New York State retirement system.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB—The Town reports deferred inflows of resources due to changes in assumptions. The table below presents the Town’s deferred inflows of resources at December 31, 2019.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ -	\$ 857,362
Changes of assumptions	990,076	408,022
Total	<u>\$ 990,076</u>	<u>\$ 1,265,384</u>

The amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ending December 31,</u>	
2020	\$ (27,449)
2021	(48,562)
2022	(48,562)
2023	(48,562)
2024	(48,562)
2025 and thereafter	(53,611)

8. RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. From 2004 through May 2010, the Town was self-insured for risks relating to workers' compensations insurance. The Town currently utilizes the NYS Insurance Fund except for previous cases outstanding. Workers' compensation insurance coverage is limited to \$1 million per accident. The Town reports all of its workers compensation costs in the fund relative to the employee who incurs expenses. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonable estimated.

The Town purchases commercial insurance to cover other potential risks. Employee medical benefits are provided through the purchase of insurance. There have not been any significant changes in any type of insurance coverage from the prior year, nor have there been any settlements which have exceeded insurance coverage in the past three fiscal years.

The general liability insurance policies of the Town are limited to \$1 million per occurrence and \$3 million in the aggregate. The Town carries an umbrella liability policy that adds coverage of \$20 million per occurrence and an aggregate limit of \$20 million over the underlying primary policies. The Town carries real and personal property insurance with a blanket limit of \$22,067,510 on a replacement cost basis. The deductibles applicable to the Town include \$500 for auto physical damage, \$10,000 for equipment, \$0 for general liability, \$25,000 for public officials, \$50,000 for law enforcement, and \$20,000 for property coverage.

At December 31, 2019, the amount of workers compensation liabilities relating to the period in which the Town was self-insured was \$28,031. Changes in the reported liability resulted from the following:

	Beginning Liability	Changes in Estimates	Claims Payments Net of Recoveries	Ending Liability
2019	\$ 30,526	\$ -	\$ 2,495	\$ 28,031
2018	33,242	-	2,716	30,526
2017	64,067	-	30,825	33,242

9. SHORT-TERM DEBT

Liabilities for bond anticipation note ("BANs") are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the life of the permanent financing, provided that annual reductions of principal are made. The following is a summary of the Town's short-term debt as of, and for the year ended December 31, 2019:

Description	Interest Rate	Balance 1/1/2019	Increases	Decreases	Balance 12/31/2019
Community Activity Center	2.00%	\$ -	\$ 6,500,000	\$ -	\$ 6,500,000
Various	2.00%	-	5,215,000	-	5,215,000
		<u>\$ -</u>	<u>\$ 11,715,000</u>	<u>\$ -</u>	<u>\$ 11,715,000</u>

10. LONG-TERM LIABILITIES

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Further, the unmatured principal of general long-term debt does not require current appropriation and expenditure of governmental fund financial resources.

The Town's outstanding long-term liabilities include serial bonds, compensated absences, other post-employment benefits plan and net pension liability. The serial bonds of the Town are secured by its general credit and revenue raising powers, as per State statute.

A summary of changes in the Town's long term debt at December 31, 2019 follows:

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019	Due Within One Year
Serial bonds	\$ 37,305,000	\$ -	\$ 1,915,000	\$ 35,390,000	\$ 2,340,000
Premium on serial bonds	313,828	-	15,323	298,505	15,323
Net bonds payable	37,618,828	-	1,930,323	35,688,505	2,355,323
Compensated absences	4,056,372	489,752	556,118	3,990,006	199,500
OPEB obligation	11,192,612	2,082,572	1,597,417	11,677,767	-
Net pension liability*	1,535,437	1,576,776	-	3,112,213	-
Total	<u>\$ 54,403,249</u>	<u>\$ 4,149,100</u>	<u>\$ 4,083,858</u>	<u>\$ 54,468,491</u>	<u>\$ 2,554,823</u>

(*additions to the net pension liability are shown net of reductions.)

Serial Bonds—The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Town. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities of ten to thirty years.

A summary of additions and reductions for the year ended December 31, 2019 is shown below:

Purpose	Original Issue	Interest Rate	Year of Issue/ Maturity	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019
General Fund Serial Bonds:							
Municipal renovations	\$ 640,000	2.0-3.0%	2015/2035	\$ 565,000	\$ -	\$ 25,000	\$ 540,000
Town-wide drainage	970,000	2.0-3.5%	2015/2042	895,000	-	25,000	870,000
Municipal buildings	460,000	2.0-2.5%	2016/2031	430,000	-	30,000	400,000
Green Lake	4,000,000	2.0-3.0%	2016/2036	3,825,000	-	175,000	3,650,000
Town wide drainage	1,420,000	2.0-3.0%	2016/2036	1,355,000	-	65,000	1,290,000
Town wide drainage	600,000	3.3-3.5%	2018/2047	600,000	-	20,000	580,000
CAC I	1,500,000	3.3-3.5%	2018/2047	1,500,000	-	40,000	1,460,000
CAC II	14,500,000	3.3-3.5%	2018/2048	14,500,000	-	-	14,500,000
Parks and playgrounds	1,250,000	3.3%	2018/2032	1,250,000	-	85,000	1,165,000
Buildings	800,000	3.3-3.5%	2018/2042	800,000	-	30,000	770,000
Total General Fund				<u>25,720,000</u>	<u>-</u>	<u>495,000</u>	<u>25,225,000</u>
Highway Fund Serial Bonds:							
Baker Road	2,600,000	3.6-3.9%	2005/2020	460,000	-	225,000	235,000
Baker Bridge	500,000	3.6-3.9%	2005/2020	90,000	-	45,000	45,000
South Lane	800,000	3.6-3.9%	2005/2020	145,000	-	70,000	75,000
2010 roads project	2,280,000	2.0-2.8%	2015/2025	1,635,000	-	220,000	1,415,000
2012 roads project	270,000	2.0-2.8%	2015/2027	210,000	-	20,000	190,000
Forest Ave bridge	930,000	2.0-3.0%	2015/2032	795,000	-	50,000	745,000
2015 roads and highways	2,000,000	2.0-2.5%	2016/2031	1,875,000	-	130,000	1,745,000
Reconstruction and renovations	450,000	3.3%	2018/2032	450,000	-	30,000	420,000
Reconstruction and renovations	500,000	3.3%	2018/2032	500,000	-	30,000	470,000
Total Highway Fund				<u>6,160,000</u>	<u>-</u>	<u>820,000</u>	<u>5,340,000</u>
Sewer Districts Fund Serial Bonds:							
Various sewer lines	1,565,000	2.0-3.0%	2016/2036	1,495,000	-	70,000	1,425,000
Various sewer lines	200,000	3.3%	2018/2038	200,000	-	10,000	190,000
Total Sewer Districts Fund				<u>1,695,000</u>	<u>-</u>	<u>80,000</u>	<u>1,615,000</u>
Water Districts Fund Serial Bonds:							
District wide water improvements	3,695,280	3.5-4.0%	2007/2022	1,270,920	-	320,400	950,520
Waterline betterment	249,120	3.5-4.0%	2007/2022	85,680	-	21,600	64,080
Water distribution	1,270,000	2.0-3.5%	2015/2042	1,165,000	-	35,000	1,130,000
Various waterlines	405,000	2.0-2.5%	2016/2031	380,000	-	25,000	355,000
Various waterlines	400,000	3.3-3.5%	2018/2047	400,000	-	10,000	390,000
Total Water Districts Fund				<u>3,301,600</u>	<u>-</u>	<u>412,000</u>	<u>2,889,600</u>
Garbage and Refuse Fund Serial Bonds:							
Composting Facility Development	1,245,600	3.5-4.0%	2007/2022	428,400	-	108,000	320,400
Total Garbage and Refuse Fund				<u>428,400</u>	<u>-</u>	<u>108,000</u>	<u>320,400</u>
Total governmental activities				<u>\$ 37,305,000</u>	<u>\$ -</u>	<u>\$ 1,915,000</u>	<u>\$ 35,390,000</u>

The annual requirements to amortize all bonded debt outstanding (by fund responsible for repayment of such debt) as of December 31, 2019 are as follows:

Year Ending December 31,	Principal					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	
2020	\$ 900,000	\$ 840,000	\$ 80,000	\$ 412,000	\$ 108,000	\$ 2,340,000
2021	910,000	485,000	80,000	408,200	106,800	1,990,000
2022	915,000	505,000	85,000	404,400	105,600	2,015,000
2023	955,000	515,000	85,000	75,000	-	1,630,000
2024	965,000	530,000	85,000	80,000	-	1,660,000
2025-2029	5,080,000	1,715,000	450,000	430,000	-	7,675,000
2030-2034	5,285,000	750,000	505,000	390,000	-	6,930,000
2035-2039	4,120,000	-	245,000	365,000	-	4,730,000
2040-2044	3,465,000	-	-	280,000	-	3,745,000
2045-thereafter	2,630,000	-	-	45,000	-	2,675,000
Total	<u>\$ 25,225,000</u>	<u>\$ 5,340,000</u>	<u>\$ 1,615,000</u>	<u>\$ 2,889,600</u>	<u>\$ 320,400</u>	<u>\$35,390,000</u>

Year Ending December 31,	Interest					Total
	General Fund	Highway Fund	Sewer Districts	Water Districts	Refuse and Garbage District	
2020	\$ 778,273	\$ 135,316	\$ 38,800	\$ 95,074	\$ 12,816	\$ 1,060,279
2021	752,785	116,512	37,075	79,694	8,496	994,562
2022	726,985	103,800	35,300	64,379	4,224	934,688
2023	700,998	90,600	33,475	49,165	-	874,238
2024	673,723	77,075	31,650	47,278	-	829,726
2025-2029	2,948,975	215,075	130,025	204,788	-	3,498,863
2030-2034	2,183,562	34,612	74,050	145,956	-	2,438,180
2035-2039	1,419,919	-	9,475	91,656	-	1,521,050
2040-2044	817,024	-	-	29,895	-	846,919
2045-thereafter	226,974	-	-	3,149	-	230,123
Total	<u>\$ 11,229,218</u>	<u>\$ 772,990</u>	<u>\$ 389,850</u>	<u>\$ 811,034</u>	<u>\$ 25,536</u>	<u>\$13,228,628</u>

Compensated Absences—As explained in Note 1, the Town records the value of governmental fund type compensated absences. The annual budgets of the respective funds of which the employees' payroll is recorded provide funding for these benefits as they become payable throughout the year. Payments by the Town to liquidate compensated absences are typically from the funds in which the individuals are employed. These operating funds include General, Public Safety, Highway, Sewer, Water, Town Outside Village and Garbage and Refuse funds. Since the payment of compensated absences is dependent upon many factors, the timing of future payments is not readily determinable. The value recorded at December 31, 2019, for governmental activities is \$3,990,006. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$199,500 will become due within one year.

OPEB Obligation—As explained in Note 7, the Town records the value of other postemployment benefits. Payments by the Town to liquidate other postemployment benefits are typically from the funds in which the individuals are employed. These operating funds include General, Public Safety, Highway, Sewer Districts, Water Districts, Town Outside Village and Garbage and Refuse funds. The estimated long-term OPEB obligation is estimated to be \$11,677,767 at December 31, 2019.

Net Pension Liability—The Town reported a liability of \$3,112,213 for the year ended December 31, 2019, for its proportionate share of the net pension liability for the Police and Fire Retirement System and the Employee Retirement System. Refer to Note 6 for additional information related to the Town’s net pension liability.

There is a statutory debt limit applicable to towns within New York State. The Town is in compliance with this debt limit.

11. NET POSITION AND FUND BALANCE

The government wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets**—This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category. The following presents a reconciliation of capital assets (net of accumulated depreciation), net of total indebtedness to net investment in capital assets:

Capital assets, net of accumulated depreciation		\$ 93,026,106
Related debt:		
Serial bonds issued	\$ (35,390,000)	
Unamortized bond issue premium	(298,505)	
Bond anticipation notes issued	(11,715,000)	
Unspent proceeds from debt	<u>16,372,406</u>	
Debt issued and used for capital assets		(31,031,099)
Retainages and accounts payable		<u>(2,302,055)</u>
Net investment in capital assets		<u>\$ 59,692,952</u>

- **Restricted net position**—This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted net position is consistent with restricted fund balance at December 31, 2019. Restricted amounts are disclosed on the following page.
- **Unrestricted net position**—This category represents net position of the Town not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balances maintained by Town at December 31, 2019 include:

- **Prepaid items**—Represents amounts prepaid to the retirement system and other miscellaneous items that are applicable to future accounting periods. This balance is nonspendable as the asset does not represent an available resource.

In the fund financial statements, restricted fund balances have constraints placed on the use of resources and are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. Restricted fund balance maintained by the Town at December 31, 2019 include:

	General Fund	Public Safety Fund	Highway Fund	Sewer Districts Fund	Water Districts Fund	Garbage and Refuse Fund	Other Governmental Funds	Total Governmental Funds
Cemetery	\$ 18,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,795
Senior center	1,297	-	-	-	-	-	-	1,297
Tax stabilization	668,568	-	-	-	-	-	-	668,568
Capital improvements	593,672	-	-	-	-	-	-	593,672
Town historian	6,046	-	-	-	-	-	-	6,046
Historic survey	9,005	-	-	-	-	-	-	9,005
DWI program	-	146,463	-	-	-	-	-	146,463
D.A.R.E. program	-	49,874	-	-	-	-	-	49,874
Equipment	-	127,761	-	-	-	-	-	127,761
Vehicles	-	139,779	-	-	-	-	-	139,779
Debt service	261,186	-	469,969	37,386	60,134	17,753	896,356	1,742,784
Total restricted fund balance	<u>\$ 1,558,569</u>	<u>\$ 463,877</u>	<u>\$ 469,969</u>	<u>\$ 37,386</u>	<u>\$ 60,134</u>	<u>\$ 17,753</u>	<u>\$ 896,356</u>	<u>\$ 3,504,044</u>

- **Restricted for cemetery**—Represents funds restricted for maintenance of the Town’s cemetery.
- **Restricted for senior center**—Represents donated funds to be used for projects at the senior center.
- **Restricted for tax stabilization**—Represents funds restricted by the Town Board in accordance with general municipal law section 6-e to be used for future unanticipated events.
- **Restricted capital improvements**—Represents funds to be used for the construction, reconstruction and or acquisition of buildings.
- **Restricted for town historian**—Represents donated funds collected to be used for town historian and related projects.
- **Restricted for historic survey**—Represents the unspent proceeds of a grant, which is restricted to purposes allowable under grant guidelines.
- **Restricted for DWI program**—Represents State funding to be used for the Town’s DWI program.
- **Restricted for D.A.R.E. program**—Represents donated funds to be used for the Town’s drug awareness program.

- **Restricted for equipment**—Represents funds accumulated to be used towards the purchase of police department equipment.
- **Restricted for vehicles**—Represents funds accumulated to be used towards the purchase of police department vehicles.
- **Restricted for debt service**—Represents unspent debt proceeds, premiums on debt and interest earned on investment of idle funds during the project construction period and amounts approved by Town Board resolution restricted for the reduction of future debt service requirements in the Highway Fund.

In the fund financial statements, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Town’s highest level of decision-making authority. As of December 31, 2019, the Town has committed the following:

	General Fund	Public Safety Fund	Capital Projects Fund	Total
Capital improvements	\$ 457,840	\$ -	\$ 5,268,450	\$ 5,726,290
Insurance deductibles	380,430	-	-	380,430
Equipment	-	41,716	-	41,716
Total committed fund balance	<u>\$ 838,270</u>	<u>\$ 41,716</u>	<u>\$ 5,268,450</u>	<u>\$ 6,148,436</u>

- **Committed for capital improvements**—Represents funds that the Town Board has authorized to be used for future capital projects.
- **Committed for insurance deductibles**—Represents funds to be used for insurance deductibles. The Town is insured for risk of loss; however, these funds are to cover deductibles required in certain policies.
- **Committed for equipment**—Represents accumulated to be used towards the purchase of police and refuse department equipment.

In the fund financial statements, assignments are not legally required segregations but are segregated for a specific purpose by the Town at December 31, 2019 and include:

	Subsequent Year's		Retirement	Specific	Total
	Expenditures	Encumbrances	Costing	Use	Governmental Funds
General Fund	\$ 1,370,000	\$ 5,070	\$ -	\$ -	\$ 1,375,070
Public Safety Fund	-	11,369	634,432	-	645,801
Highway Fund - Outside Village	-	2,369	-	752,374	754,743
Sewer Districts Fund	500,956	-	-	1,895,665	2,396,621
Water Districts Fund	126,703	3,229	-	1,431,962	1,561,894
Garbage and Refuse fund	25,000	-	-	16,791	41,791
Other Governmental Funds	113,000	6,600	-	2,393,278	2,512,878
Total	<u>\$ 2,135,659</u>	<u>\$ 28,637</u>	<u>\$ 634,432</u>	<u>\$ 6,490,070</u>	<u>\$ 9,288,798</u>

- *Assigned to subsequent year's expenditures*—Represents available fund balance being appropriated to meet expenditure requirements in the 2020 fiscal year.
- *Assigned to encumbrances*—Represents funds set aside for future purchases.
- *Assigned to retirement costing*—Represents funds set aside for future police retirement buyouts.
- *Assigned to specific use*—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment's purpose relates to each fund's operations and represents amounts within funds that are not restricted or committed.

Unassigned fund balance represents the residual classification of the government's General Fund surplus.

If the Town must use funds for emergency expenditures the Board shall authorize the Supervisor to expend funds first from funds classified under GASB as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds as classified by GASB will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available, the Town will use unassigned fund balance.

12. INTERFUND TRANSFERS

The transfers were made by the Town to provide funding for bond principal and interest payments, for public safety operations and for specific capital projects. Interfund transfers as of the year ended December 31, 2019 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 2,546,152
Public Safety Fund	1,203,780	-
Highway Fund	-	907,225
Sewer Districts Fund	-	321,371
Water Districts Fund	-	574,423
Garbage and Refuse Fund	-	126,216
Capital Projects Fund	432,819	107,134
Nonmajor Funds	<u>2,945,922</u>	<u>-</u>
Total	<u>\$ 4,582,521</u>	<u>\$ 4,582,521</u>

13. AGENCY FUND

An agency fund exists for employee withholding and temporary deposit funds. The following is a summary of changes in assets and liabilities for the year ended December 31, 2019:

	<u>Balance</u> <u>1/1/2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2019</u>
ASSETS				
Cash and cash equivalents	\$ 1,593,148	\$ 15,574,006	\$ 15,420,686	\$ 1,746,468
Total assets	<u>\$ 1,593,148</u>	<u>\$ 15,574,006</u>	<u>\$ 15,420,686</u>	<u>\$ 1,746,468</u>
LIABILITIES				
Agency liabilities	\$ 1,593,148	\$ 15,574,006	\$ 15,420,686	\$ 1,746,468
Total liabilities	<u>\$ 1,593,148</u>	<u>\$ 15,574,006</u>	<u>\$ 15,420,686</u>	<u>\$ 1,746,468</u>

14. LABOR RELATIONS

Town employees are represented by four bargaining units with the balance governed by Town Board rules and regulations. The CSEA Blue Collar contract is settled through December 31, 2020. The Police Benevolent Association contract is settled through December 31, 2020 and the Police Command Officers contract is settled through December 31, 2023. The CSEA White Collar contract is settled through December 31, 2019.

15. COMMITMENTS

Encumbrances—Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expended in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2019, there were no significant encumbrances. The Town recorded encumbrances of \$5,070, \$11,369, \$2,369, \$3,229, \$5,500 and \$1,100 in the General Fund, Public Safety Fund, Highway Fund, Water Districts Fund, Street Lighting Fund, and the Town Outside Village Fund, respectively.

16. CONTINGENCIES

Assessments—The Town is a defendant in various litigation under Article 7 of the Real Property Tax Law of the State of New York to review tax assessments. While the Town vigorously defends assessments, the likelihood of success is on a case by case basis, and is dependent upon various factors including market values and appraised amounts. Management believes that the level of potential losses on these cases, if any, would be immaterial and no provisions have been made within the financial statements.

Grants—In the normal course of operations, the Town receives grant funds from various Federal and State agencies. These grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any disallowed expenditures resulting from such audits could become a liability of the governmental funds. While the amount of any expenditures which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

Other—The Town is also involved in litigation arising in the ordinary course of its operations. The Town believes that its ultimate liability, if any, in connection with these matters will not have a material effect on the Town’s financial condition or results of operations.

17. TAX ABATEMENTS

The Town is subject to tax abatements granted by the Erie County Industrial Development Agency ("ECIDA"). These programs have the stated purpose of increasing business activity and employment in the region. Economic development agreements entered into by the ECIDA can include the abatement of state, county, local, and school district taxes, in addition to other assistance. In the case of the Town the abatements have resulted in agreements for payments in lieu of taxes ("PILOT"), which the Town administers as a temporary reduction in the assessed value of the property involved. For the fiscal year ended December 31, 2019, real property taxes in the amount of \$206,271 were abated; however, the Town received \$126,685 of PILOT payments during the year related to those abatements.

18. SUBSEQUENT EVENTS

On January 31, 2020, the United States Secretary of Health and Human Services (HHS) declared a public health emergency related to the global spread of coronavirus COVID-19, and a pandemic was declared by the World Health Organization in February 2020. Efforts to fight the widespread disease included limiting or closing many businesses and resulted in a severe disruption of operations for organizations. The extent of the impact of COVID-19 on the Town’s operational and financial performance will depend on further developments, including the duration and spread of the outbreak, impact on patients, employees and vendors all of which cannot be predicted.

Management has evaluated subsequent events through June 29, 2020 which is the date the financial statements are available for issuance, and have determined, except as disclosed above, there are no subsequent events that require disclosure under generally accepted accounting principles.

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REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF ORCHARD PARK, NEW YORK
Schedule of the Town's Proportionate Share of the Net Pension Liability—
Police and Fire Retirement System
Last Six Fiscal Years*

	Year Ended December 31,					
	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.1141212%	0.0998012%	0.0980966%	0.1029313%	0.098809%	0.098809%
Town's proportionate share of the net pension liability (asset)	<u>\$ 1,913,885</u>	<u>\$ 1,008,747</u>	<u>\$ 2,033,202</u>	<u>\$ 3,047,576</u>	<u>\$ 271,981</u>	<u>\$ 411,351</u>
Town's covered payroll	\$ 3,640,432	\$ 3,615,483	\$ 3,252,898	\$ 3,083,220	\$ 2,879,532	\$ 2,847,272
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	52.57%	27.90%	62.50%	98.84%	9.45%	14.45%
Plan fiduciary net position as a percentage of the total pension liability	95.1%	96.9%	93.5%	90.2%	99.0%	98.5%

*Information prior to the year ended December 31, 2014 is not available.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of the Town's Contributions—
Police and Fire Retirement System
Last Six Fiscal Years*

	Year Ended December 31,					
	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 1,065,880	\$ 1,104,941	\$ 869,567	\$ 875,486	\$ 900,488	\$ 908,666
Contributions in relation to the contractually required contribution	<u>(1,065,880)</u>	<u>(1,104,941)</u>	<u>(869,567)</u>	<u>(875,486)</u>	<u>(900,488)</u>	<u>(908,666)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 4,034,794	\$ 3,714,054	\$ 3,543,746	\$ 3,141,823	\$ 3,096,631	\$ 2,966,263
Contributions as a percentage of covered payroll	26.4%	29.8%	24.5%	27.9%	29.1%	30.6%

*Information prior to the year ended December 31, 2014 is not available.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of the Town's Proportionate Share of the Net Pension Liability—
Employees' Retirement System
Last Six Fiscal Years*

	Year Ended December 31,					
	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Town's proportion of the net pension liability (asset)	0.0169129%	0.0163191%	0.016762%	0.0175110%	0.0182681%	0.0182681%
Town's proportionate share of the net pension liability (asset)	<u>\$ 1,198,328</u>	<u>\$ 526,690</u>	<u>\$ 1,574,998</u>	<u>\$ 2,810,561</u>	<u>\$ 617,141</u>	<u>\$ 825,509</u>
Town's covered payroll	\$ 5,696,760	\$ 5,554,196	\$ 5,283,435	\$ 5,097,843	\$ 5,096,005	\$ 5,204,918
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	21.04%	9.48%	29.81%	55.13%	12.11%	15.86%
Plan fiduciary net position as a percentage of the total pension liability	96.3%	98.2%	94.7%	90.7%	97.9%	97.2%

*Information prior to the year ended December 31, 2014 is not available.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of the Town's Contributions—
Employees' Retirement System
Last Six Fiscal Years*

	Year Ended December 31,					
	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 763,932	\$ 753,723	\$ 714,592	\$ 775,770	\$ 1,056,156	\$ 1,065,746
Contributions in relation to the contractually required contribution	<u>(763,932)</u>	<u>(753,723)</u>	<u>(714,592)</u>	<u>(775,770)</u>	<u>(1,056,156)</u>	<u>(1,065,746)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	\$ 6,304,398	\$ 5,721,069	\$ 5,350,475	\$ 5,027,730	\$ 4,933,261	\$ 5,037,632
Contributions as a percentage of covered payroll	12.1%	13.2%	13.4%	15.4%	21.4%	21.2%

*Information prior to the year ended December 31, 2014 is not available.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
Last Two Fiscal Years*

	Year Ended December 31,	
	2019	2018
Total OPEB Liability		
Service cost	\$ 439,230	\$ 484,863
Interest cost	421,207	393,796
Change of benefit terms	-	(149,461)
Differences between expected and actual experience	(1,040,313)	-
Change of assumptions or other inputs	1,222,135	(648,978)
Actual benefit payments	(557,104)	(599,772)
Net change in total OPEB liability	485,155	(519,552)
Total OPEB liability—beginning	11,192,612	11,712,164
Total OPEB liability—ending	\$ 11,677,767	\$ 11,192,612
Covered-employee payroll	\$ 11,162,863	\$ 10,467,913
Total OPEB liability as a percentage of covered employee payroll	104.61%	106.92%

*Information prior to the year ended December 31, 2018 is not available.

The notes to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—General Fund
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,395,759	\$ 1,395,759	\$ 1,395,759	\$ -
Real property tax items	208,047	208,047	256,791	48,744
Non property tax items	4,670,000	4,670,000	5,040,608	370,608
Departmental income	560,000	610,000	803,545	193,545
Intergovernmental charges	75,000	75,000	76,300	1,300
Use of money and property	205,000	205,000	159,775	(45,225)
Licenses and permits	35,100	35,100	72,633	37,533
Fines and forfeitures	300,000	300,000	293,297	(6,703)
Miscellaneous	60,500	60,500	70,301	9,801
State aid	1,064,380	1,064,380	1,199,037	134,657
Federal aid	1,000	8,373	8,951	578
Total revenues	<u>8,574,786</u>	<u>8,632,159</u>	<u>9,376,997</u>	<u>744,838</u>
EXPENDITURES				
Current:				
General government support	3,735,876	3,956,992	3,558,129	398,863
Public safety	41,169	42,087	30,643	11,444
Transportation	129,480	129,480	108,277	21,203
Economic assistance and opportunity	300	300	-	300
Culture and recreation	1,598,254	1,729,189	1,591,663	137,526
Home and community services	114,942	118,427	57,666	60,761
Employee benefits	1,843,939	1,544,259	1,273,433	270,826
Total expenditures	<u>7,463,960</u>	<u>7,520,734</u>	<u>6,619,811</u>	<u>900,923</u>
Excess of revenues over expenditures	<u>1,110,826</u>	<u>1,111,425</u>	<u>2,757,186</u>	<u>1,645,761</u>
OTHER FINANCING USES				
Transfers out	<u>(3,266,687)</u>	<u>(3,342,372)</u>	<u>(2,546,152)</u>	<u>796,220</u>
Total other financing uses	<u>(3,266,687)</u>	<u>(3,342,372)</u>	<u>(2,546,152)</u>	<u>796,220</u>
Net change in fund balances*	(2,155,861)	(2,230,947)	211,034	2,441,981
Fund balances - beginning	<u>8,354,367</u>	<u>8,354,367</u>	<u>8,354,367</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,198,506</u>	<u>\$ 6,123,420</u>	<u>\$ 8,565,401</u>	<u>\$ 2,441,981</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Public Safety Fund
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 5,935,035	\$ 5,935,035	\$ 5,935,035	\$ -
Departmental income	286,200	286,487	330,747	44,260
Use of money and property	-	-	53,749	53,749
Miscellaneous	-	-	60,374	60,374
State aid	28,250	28,250	51,502	23,252
Federal aid	-	-	4,713	4,713
Total revenues	<u>6,249,485</u>	<u>6,249,772</u>	<u>6,436,120</u>	<u>186,348</u>
EXPENDITURES				
Current:				
Education	2,860	9,493	9,492	1
Public safety	5,458,149	5,658,775	5,350,808	307,967
Employee benefits	<u>2,772,325</u>	<u>2,605,220</u>	<u>2,162,959</u>	<u>442,261</u>
Total expenditures	<u>8,233,334</u>	<u>8,273,488</u>	<u>7,523,259</u>	<u>750,229</u>
Deficiency of revenues over expenditures	<u>(1,983,849)</u>	<u>(2,023,716)</u>	<u>(1,087,139)</u>	<u>936,577</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,000,000	2,000,000	1,203,780	(796,220)
Transfers out	<u>(43,745)</u>	<u>(43,745)</u>	<u>-</u>	<u>43,745</u>
Total other financing sources (uses)	<u>1,956,255</u>	<u>1,956,255</u>	<u>1,203,780</u>	<u>(752,475)</u>
Net change in fund balances*	(27,594)	(67,461)	116,641	184,102
Fund balances - beginning	<u>1,310,403</u>	<u>1,310,403</u>	<u>1,310,403</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,282,809</u>	<u>\$ 1,242,942</u>	<u>\$ 1,427,044</u>	<u>\$ 184,102</u>

* The net change in fund balances was a re-appropriation of prior year encumbrances.

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Highway Fund
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 4,208,610	\$ 4,208,610	\$ 4,208,610	\$ -
Intergovernmental charges	99,402	99,402	98,279	(1,123)
Use of money and property	20,000	20,000	48,508	28,508
Miscellaneous	5,000	5,706	106,444	100,738
State aid	154,529	273,140	188,981	(84,159)
Total revenues	<u>4,487,541</u>	<u>4,606,858</u>	<u>4,650,822</u>	<u>43,964</u>
EXPENDITURES				
Current:				
General government support	55,585	55,585	34,546	21,039
Transportation	2,691,134	2,994,256	2,710,516	283,740
Employee benefits	1,051,417	865,327	737,419	127,908
Total expenditures	<u>3,798,136</u>	<u>3,915,168</u>	<u>3,482,481</u>	<u>432,687</u>
Excess of revenues over expenditures	<u>689,405</u>	<u>691,690</u>	<u>1,168,341</u>	<u>476,651</u>
OTHER FINANCING USES				
Transfers out	(914,104)	(914,104)	(907,225)	6,879
Total other financing uses	<u>(914,104)</u>	<u>(914,104)</u>	<u>(907,225)</u>	<u>6,879</u>
Net change in fund balances*	(224,699)	(222,414)	261,116	483,530
Fund balances - beginning	<u>1,009,390</u>	<u>1,009,390</u>	<u>1,009,390</u>	<u>-</u>
Fund balances - ending	<u>\$ 784,691</u>	<u>\$ 786,976</u>	<u>\$ 1,270,506</u>	<u>\$ 483,530</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Sewer Districts Fund
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 894,897	\$ 894,897	\$ 894,897	\$ -
Departmental income	8,253	8,253	33,690	25,437
Use of money and property	-	-	52,455	52,455
Total revenues	<u>903,150</u>	<u>903,150</u>	<u>981,042</u>	<u>77,892</u>
EXPENDITURES				
Current:				
Home and community services	1,044,790	1,044,790	879,876	164,914
Employee benefits	143,195	143,195	74,103	69,092
Total expenditures	<u>1,187,985</u>	<u>1,187,985</u>	<u>953,979</u>	<u>234,006</u>
Excess (deficiency) of revenues over expenditures	<u>(284,835)</u>	<u>(284,835)</u>	<u>27,063</u>	<u>311,898</u>
OTHER FINANCING USES				
Transfers out	<u>(321,371)</u>	<u>(321,371)</u>	<u>(321,371)</u>	<u>-</u>
Total other financing uses	<u>(321,371)</u>	<u>(321,371)</u>	<u>(321,371)</u>	<u>-</u>
Net change in fund balances*	(606,206)	(606,206)	(294,308)	311,898
Fund balances - beginning	<u>2,728,315</u>	<u>2,728,315</u>	<u>2,728,315</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,122,109</u>	<u>\$ 2,122,109</u>	<u>\$ 2,434,007</u>	<u>\$ 311,898</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Water Districts Fund
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 1,213,223	\$ 1,213,223	\$ 1,213,223	\$ -
Departmental income	6,425	6,425	17,209	10,784
Use of money and property	-	-	35,256	35,256
Interfund revenues	-	-	6,325	6,325
Total revenues	<u>1,219,648</u>	<u>1,219,648</u>	<u>1,272,013</u>	<u>52,365</u>
EXPENDITURES				
Current:				
Home and community services	634,600	634,600	514,343	120,257
Employee benefits	<u>137,328</u>	<u>137,328</u>	<u>71,067</u>	<u>66,261</u>
Total expenditures	<u>771,928</u>	<u>771,928</u>	<u>585,410</u>	<u>186,518</u>
Excess of revenues over expenditures	<u>447,720</u>	<u>447,720</u>	<u>686,603</u>	<u>238,883</u>
OTHER FINANCING USES				
Transfers out	<u>(574,423)</u>	<u>(574,423)</u>	<u>(574,423)</u>	<u>-</u>
Total other financing uses	<u>(574,423)</u>	<u>(574,423)</u>	<u>(574,423)</u>	<u>-</u>
Net change in fund balances*	(126,703)	(126,703)	112,180	238,883
Fund balances - beginning	<u>1,519,916</u>	<u>1,519,916</u>	<u>1,519,916</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,393,213</u>	<u>\$ 1,393,213</u>	<u>\$ 1,632,096</u>	<u>\$ 238,883</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Schedule of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual—Garbage and Refuse Fund
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Real property taxes	\$ 2,067,219	\$ 2,067,219	\$ 2,067,219	\$ -
Departmental income	95,000	121,597	126,111	4,514
Use of money and property	5,000	20,858	20,859	1
Total revenues	<u>2,167,219</u>	<u>2,209,674</u>	<u>2,214,189</u>	<u>4,515</u>
EXPENDITURES				
Current:				
Home and community services	2,121,003	2,183,458	2,176,464	6,994
Total expenditures	<u>2,121,003</u>	<u>2,183,458</u>	<u>2,176,464</u>	<u>6,994</u>
Excess of revenues over expenditures	<u>46,216</u>	<u>26,216</u>	<u>37,725</u>	<u>11,509</u>
OTHER FINANCING USES				
Transfers out	(146,216)	(126,216)	(126,216)	-
Total other financing uses	<u>(146,216)</u>	<u>(126,216)</u>	<u>(126,216)</u>	<u>-</u>
Net change in fund balances*	(100,000)	(100,000)	(88,491)	11,509
Fund balances - beginning	150,768	150,768	150,768	-
Fund balances - ending	<u>\$ 50,768</u>	<u>\$ 50,768</u>	<u>\$ 62,277</u>	<u>\$ 11,509</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ORCHARD PARK, NEW YORK
Notes to the Required Supplementary Information
Year Ended December 31, 2019

1. OPEB LIABILITY

Changes of assumptions—The assumption changes as of December 31, 2018 include a change in the discount rate from 3.71% to 2.75%, updated health care trends and updated mortality assumptions.

2. BUDGETARY INFORMATION

Budgetary Basis of Accounting—Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except the Capital Project Fund and the Miscellaneous Special Revenue Fund. The Capital Projects Fund is appropriated on a project-length basis; appropriations are approved through Town Board resolution at the project's inception and lapse upon termination of the project. The Miscellaneous Special Revenue Fund does not have an appropriated budget since there are other means to control the use of these resources (e.g., grant awards).

The appropriated budget is prepared by fund, function, and department. Transfers of appropriations require approval of the Town Board. Any modifications to appropriations resulting from increases in revenue estimates or supplemental reserve appropriations require a majority vote by the Town Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the departmental level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances.

Actual results of operations presented in accordance with GAAP and the Town's accounting policies do not recognize encumbrances and restricted fund balance as expenditures until the period in which the actual goods or services are received and a liability is incurred. Encumbrances are only reported on the balance sheet of the governmental funds included within restricted, committed or assigned fund balance. The Town considers encumbrances to be significant for amounts that are encumbered in excess of \$50,000. As of December 31, 2019, there were no significant encumbrances.

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SUPPLEMENTARY INFORMATION

FINANCIAL SCHEDULES OF MAJOR GOVERNMENTAL FUNDS

The General Fund is the principal fund of the Town and includes all operations not required to be recorded in other funds.

The Public Safety Fund is used to record all revenues and expenditures related to public safety throughout the Town.

The Highway Fund is used to record all revenues and expenditures related to road maintenance and construction throughout the Town.

The Sewer Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of sewer systems within the Town.

The Water Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of water systems within the Town.

The Refuse and Garbage Fund accounts for refuse, recycling and composting services provided to residents within the Town.

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	A00000 41001	\$ 1,395,759	\$ -	\$ 1,395,759	\$ 1,395,759	\$ -
Total real property taxes		<u>1,395,759</u>	<u>-</u>	<u>1,395,759</u>	<u>1,395,759</u>	<u>-</u>
Real property tax items:						
Other payments in lieu of taxes	A00000 41081	110,047	-	110,047	126,685	16,638
Exempt property conversions	A00000 41089	8,000	-	8,000	27,785	19,785
Interest and penalties on taxes	A00000 41090	90,000	-	90,000	102,321	12,321
Total real property tax items		<u>208,047</u>	<u>-</u>	<u>208,047</u>	<u>256,791</u>	<u>48,744</u>
Non property tax items:						
Sales tax from Erie County	A00000 41120	4,400,000	-	4,400,000	4,628,861	228,861
Franchises fees - cable TV	A00000 41170	270,000	-	270,000	411,747	141,747
Total non property tax items		<u>4,670,000</u>	<u>-</u>	<u>4,670,000</u>	<u>5,040,608</u>	<u>370,608</u>
Departmental income:						
Tax Collector's fees	A00000 41232	2,000	-	2,000	1,202	(798)
Town Clerk's fees	A00000 41255	4,000	-	4,000	7,504	3,504
Special event application fees	A00000 41522	-	-	-	3,060	3,060
Park and recreation fees	A00000 42001	525,000	50,000	575,000	757,888	182,888
Senior Center activity fees	A00000 42036	15,000	-	15,000	12,291	(2,709)
Engineering fees	A00000 42187	10,000	-	10,000	7,600	(2,400)
Tree planting fee	A00000 42188	4,000	-	4,000	14,000	10,000
Total departmental income		<u>560,000</u>	<u>50,000</u>	<u>610,000</u>	<u>803,545</u>	<u>193,545</u>
Intergovernmental charges:						
Assessor shared services	A00000 41299	75,000	-	75,000	75,000	-
Election service fees	A00000 42215	-	-	-	1,300	1,300
Total intergovernmental charges		<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>76,300</u>	<u>1,300</u>

(continued)

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Use of money and property:						
Interest and earnings	A00000 42401	175,000	-	175,000	95,072	(79,928)
Interest and earnings - Cemetery	A10000 42401	-	-	-	357	357
Interest and earnings - Risk	A20000 42401	-	-	-	7,233	7,233
Purchasing rebate earnings	A00000 42402	-	-	-	23,580	23,580
Cell tower lease	A00000 42411	-	-	-	20,033	20,033
Rental of real property	A00000 42413	30,000	-	30,000	13,500	(16,500)
Total use of money and property		<u>205,000</u>	<u>-</u>	<u>205,000</u>	<u>159,775</u>	<u>(45,225)</u>
Licenses and permits:						
Bingo licenses	A00000 42540	600	-	600	8,838	8,238
Dog licenses	A00000 42544	32,000	-	32,000	38,382	6,382
Licenses - other	A00000 42545	2,500	-	2,500	25,413	22,913
Total licenses and permits		<u>35,100</u>	<u>-</u>	<u>35,100</u>	<u>72,633</u>	<u>37,533</u>
Fines and forfeitures:						
Fines and forfeited bail	A00000 42610	300,000	-	300,000	293,297	(6,703)
Total fines and forfeitures		<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>293,297</u>	<u>(6,703)</u>
Miscellaneous:						
Insurance recoveries	A00000 42680	-	-	-	210	210
Energy savings reimbursement	A00000 42690	-	-	-	9,420	9,420
Refunds of prior year expenses	A00000 42701	10,000	-	10,000	3,527	(6,473)
Gift and donations (recreation)	A00000 42705	50,000	-	50,000	56,901	6,901
Other unclassified revenues	A00000 42770	500	-	500	243	(257)
Total miscellaneous		<u>60,500</u>	<u>-</u>	<u>60,500</u>	<u>70,301</u>	<u>9,801</u>
State aid:						
Per capita - unrestricted	A00000 43001	119,524	-	119,524	168,728	49,204
Mortgage tax	A00000 43005	900,000	-	900,000	993,470	93,470
Records Management Grant	A00000 43060	36,856	-	36,856	36,839	(17)
Programs for youths	A00000 43820	8,000	-	8,000	-	(8,000)
Total state aid		<u>1,064,380</u>	<u>-</u>	<u>1,064,380</u>	<u>1,199,037</u>	<u>134,657</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Revenue</u>	<u>Transfers</u>	<u>Adjusted Estimated Revenue</u>	<u>Revenue</u>	<u>Variance with Final Budget</u>
Federal aid:						
PS equipment	A00000 44389	-	7,373	7,373	7,373	-
Nutrition site fees	A00000 44737	1,000	-	1,000	1,578	578
Total federal aid		<u>1,000</u>	<u>-</u>	<u>8,373</u>	<u>8,951</u>	<u>578</u>
TOTAL REVENUES		<u>\$ 8,574,786</u>	<u>\$ 53,687</u>	<u>\$ 8,632,159</u>	<u>\$ 9,376,997</u>	<u>\$ 744,838</u>

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TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Town Board:						
Personal services						
Elected officials	A01010 50100	\$ 43,182	\$ -	\$ 43,182	43,038	144
Town Board total		<u>43,182</u>	<u>-</u>	<u>43,182</u>	<u>43,038</u>	<u>144</u>
Town Justice:						
Personal services						
Elected officials	A01110 50100	94,619	-	94,619	94,619	-
Nonunion full time	A01110 50103	95,998	29,623	125,621	125,621	-
Equipment						
Office equipment	A01110 50200	1,000	(170)	830	265	565
Contractual expenses						
Other expenses	A01110 50419	2,200	5,481	7,681	7,680	1
Law books	A01110 50437	1,000	-	1,000	791	209
Equipment maintenance	A01110 50444	1,300	(1,260)	40	-	40
Court reporter	A01110 50449	2,500	303	2,803	2,803	-
Town Justice Total		<u>198,617</u>	<u>33,977</u>	<u>232,594</u>	<u>231,779</u>	<u>815</u>
Supervisor:						
Personal services						
Elected official	A01220 50100	81,330	-	81,330	81,330	-
Nonunion full time	A01220 50103	137,253	33,741	170,994	170,994	-
Equipment						
Office equipment	A01220 50200	2,000	-	2,000	465	1,535

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Grant writer expenses	A01220 50403	36,000	6,000	42,000	42,000	-
Travel and conference	A01220 50413	4,500	-	4,500	1,958	2,542
Trails task force	A01220 50417	400	-	400	-	400
Human resources services	A01220 50454	-	29,442	29,442	29,441	1
Accounting services	A01220 50451	102,000	53,925	155,925	155,924	1
Debt administration	A01220 50466	1,500	3,504	5,004	5,004	-
Supervisor total		<u>364,983</u>	<u>126,612</u>	<u>491,595</u>	<u>487,116</u>	<u>4,479</u>
Independent auditing and accounting:						
Contractual expenses						
Auditing fees	A01320 50452	37,230	-	37,230	37,230	-
Independent auditing and accounting total		<u>37,230</u>	<u>-</u>	<u>37,230</u>	<u>37,230</u>	<u>-</u>
Budget:						
Personal services						
Elected official	A01340 50100	6,120	-	6,120	6,120	-
Contractual expenses						
Accounting services	A01340 50451	37,230	-	37,230	37,175	55
Budget total		<u>43,350</u>	<u>-</u>	<u>43,350</u>	<u>43,295</u>	<u>55</u>
Assessor:						
Personal services						
Department manager	A01355 50102	104,854	371	105,225	105,224	1
CSEA white collar	A01355 50106	168,628	(10,451)	158,177	148,819	9,358
Equipment						
Office equipment	A01355 50200	2,150	-	2,150	995	1,155
Contractual expenses						
Mileage reimbursement	A01355 50412	2,000	-	2,000	796	1,204
Travel	A01355 50413	1,300	-	1,300	1,008	292
Training	A01355 50414	2,500	-	2,500	985	1,515
Real property contractor	A01355 50453	-	8,960	8,960	8,960	-
Miscellaneous	A01355 50419	-	1,120	1,120	1,120	-
Publishing	A01355 50450	250	-	250	231	19
Outside appraisals	A01355 50554	33,250	-	33,250	32,026	1,224
Board of assessment review	A01355 50551	3,200	-	3,200	700	2,500
Assessor total		<u>318,132</u>	<u>-</u>	<u>318,132</u>	<u>300,864</u>	<u>17,268</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Town Clerk:						
Personal services						
Elected official	A01410 50100	72,313	1,079	73,392	73,392	-
Nonunion full time	A01410 50103	150,572	5,219	155,791	155,789	2
Nonunion part time	A01410 50104	17,228	34,227	51,455	51,455	-
Salary - grants	A01410 50120	44,220	(25,191)	19,029	19,029	-
Equipment						
Office equipment	A01410 50200	2,700	-	2,700	-	2,700
Contractual expenses						
Travel and conference	A01410 50413	2,500	-	2,500	1,964	536
Other expense	A01410 50419	750	-	750	305	445
Equipment repair and maintenance	A01410 50444	500	-	500	-	500
Publishing	A01410 50450	4,300	-	4,300	3,379	921
Shred it	A01410 50491	500	-	500	500	-
Codification of ordinances	A01410 50553	4,120	2,654	6,774	6,774	-
Records management	A01410 50555	6,000	-	6,000	1,780	4,220
Town Clerk total		<u>305,703</u>	<u>17,988</u>	<u>323,691</u>	<u>314,367</u>	<u>9,324</u>
Law:						
Personal services						
Appointed officials	A01420 50101	89,621	-	89,621	89,621	-
Contractual expenses						
Other expenses	A01420 50419	1,500	-	1,500	-	1,500
Outside legal services	A01420 50552	90,000	63,215	153,215	153,214	1
Outside appraisals	A01420 50554	-	3,823	3,823	3,822	1
Law total		<u>181,121</u>	<u>67,038</u>	<u>248,159</u>	<u>246,657</u>	<u>1,502</u>
Engineer:						
Personal services						
Department manager	A01440 50102	118,383	10,249	128,632	128,632	-
Nonunion full time	A01440 50103	46,808	10,898	57,706	57,705	1
Nonunion part time	A01440 50104	20,000	-	20,000	6,477	13,523
CSEA white collar	A01440 50106	557,848	(88,185)	469,663	408,232	61,431
Equipment						
Engineering equipment	A01440 50200	28,620	(537)	28,083	10,007	18,076
GIS and mapping equipment	A01440 50238	1,000	-	1,000	238	762

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	A01440 50400	4,000	-	4,000	2,803	1,197
Uniform allowance	A01440 50407	1,200	-	1,200	750	450
Mileage reimbursement	A01440 50412	300	98	398	398	-
Travel	A01440 50413	2,650	-	2,650	1,933	717
Training	A01440 50415	3,170	-	3,170	1,807	1,363
Gasoline	A01440 50416	3,650	-	3,650	1,729	1,921
Vehicle repair and maintenance	A01440 50445	1,800	-	1,800	293	1,507
Water quality consultants	A01440 50541	15,000	440	15,440	15,440	-
Engineer total		<u>804,429</u>	<u>(67,037)</u>	<u>737,392</u>	<u>636,444</u>	<u>100,948</u>
Buildings:						
Personal services						
Nonunion part time	A01620 50104	33,500	32,610	66,110	58,798	7,312
CSEA white collar	A01620 50106	157,169	(32,610)	124,559	115,056	9,503
Contractual expenses						
Maintenance supplies	A01620 50400	12,000	-	12,000	11,294	706
Gasoline	A01620 50416	200	-	200	21	179
Other expenses	A01620 50419	500	-	500	297	203
Jolls House utilities	A01620 50430	5,000	-	5,000	3,590	1,410
Building maintenance	A01620 50446	52,000	631	52,631	52,630	1
Buildings total		<u>260,369</u>	<u>631</u>	<u>261,000</u>	<u>241,686</u>	<u>19,314</u>
Central Printing and Mailing:						
Personal services						
Nonunion full time	A01670 50103	10,000	7,379	17,379	17,379	-
Contractual expenses						
Office supplies	A01670 50400	22,000	-	22,000	19,068	2,932
Travel and conference	A01670 50413	13,500	-	13,500	4,321	9,179
Other	A01670 50419	5,100	-	5,100	3,350	1,750
Electric	A01670 50421	105,000	-	105,000	58,004	46,996
Gas	A01670 50422	32,000	-	32,000	10,266	21,734
Water - Village	A01670 50423	2,000	481	2,481	2,481	-
Equipment repair and maintenance	A01670 50444	8,000	-	8,000	-	8,000
Postage	A01670 50575	45,900	-	45,900	32,344	13,556
Central Printing and Mailing total		<u>243,500</u>	<u>7,860</u>	<u>251,360</u>	<u>147,213</u>	<u>104,147</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Information Technology Services:						
Personal services						
Nonunion part time	A01680 50104	95,270	26,850	122,120	122,120	-
Equipment						
Information technology equipment	A01680 50200	195,861	31,987	227,848	224,775	3,073
Contractual expenses						
Computer training	A01680 50414	5,000	-	5,000	1,776	3,224
Telephone	A01680 50420	87,003	-	87,003	77,349	9,654
Software	A01680 50440	155,000	12,786	167,786	167,442	344
Equipment rental	A01680 50456	28,500	-	28,500	20,705	7,795
Information Technology Services total		<u>566,634</u>	<u>71,623</u>	<u>638,257</u>	<u>614,167</u>	<u>24,090</u>
Special Items:						
Contractual expenses						
Municipal association dues	A01910 50406	5,618	-	5,618	5,436	182
First aid expenses	A01910 50408	1,500	-	1,500	300	1,200
Unallocated insurance	A01910 50431	297,009	-	297,009	194,615	102,394
Taxes and assess. on Town property	A01910 50462	13,000	424	13,424	13,423	1
Erie County chargebacks	A01910 50465	499	-	499	499	-
Contingent	A01910 50550	50,000	(38,000)	12,000	-	12,000
Judgements and claims	A01910 50557	1,000	-	1,000	-	1,000
Special Items total		<u>368,626</u>	<u>(37,576)</u>	<u>331,050</u>	<u>214,273</u>	<u>116,777</u>
General Government Support total		<u>3,735,876</u>	<u>221,116</u>	<u>3,956,992</u>	<u>3,558,129</u>	<u>398,863</u>
Traffic Control:						
Personal services						
CSEA blue collar	A03310 50105	19,669	-	19,669	19,669	-
Equipment						
Signs	A03310 50211	8,000	918	8,918	8,918	-
Contractual expenses						
Electric	A03310 50421	2,000	-	2,000	1,059	941
Repairs	A03310 50444	11,500	-	11,500	997	10,503
Traffic Control total		<u>41,169</u>	<u>918</u>	<u>42,087</u>	<u>30,643</u>	<u>11,444</u>
Public Safety total		<u>41,169</u>	<u>918</u>	<u>42,087</u>	<u>30,643</u>	<u>11,444</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
TRANSPORTATION						
Superintendent of Highways:						
Personal services						
Elected official	A05010 50100	77,080	-	77,080	77,080	-
Nonunion part time	A05010 50104	5,000	636	5,636	5,636	-
Equipment						
Equipment	A5010 50200	3,500	-	3,500	2,600	900
Contractual expenses						
Association dues	A05010 50406	1,000	-	1,000	527	473
Other expenses	A05010 50419	500	-	500	492	8
Telephone	A05010 50420	-	170	170	170	-
Equipment repair and maintenance	A05010 50444	1,900	-	1,900	1,019	881
Superintendent of Highways total		<u>88,980</u>	<u>806</u>	<u>89,786</u>	<u>87,524</u>	<u>2,262</u>
Highway Garage:						
Equipment						
Equipment	A05132 50200	1,000	-	1,000	141	859
Contractual expenses						
Electric	A05132 50421	6,000	-	6,000	3,605	2,395
Gas	A05132 50422	20,000	(2,913)	17,087	10,166	6,921
Water	A05132 50423	1,500	2,107	3,607	3,606	1
Building maintenance	A05132 50446	12,000	-	12,000	3,235	8,765
Highway Garage total		<u>40,500</u>	<u>(806)</u>	<u>39,694</u>	<u>20,753</u>	<u>18,941</u>
Transportation total		<u>129,480</u>	<u>-</u>	<u>129,480</u>	<u>108,277</u>	<u>21,203</u>
ECONOMIC ASSISTANCE AND OPPORTUNITY						
Veterans Service:						
Contractual expenses						
Room rental	A06510 50487	300	-	300	-	300
Veterans Service total		<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>
Economic Assistance and Opportunity total		<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
CULTURE AND RECREATION						
Recreation Administration:						
Personal services						
Department manager	A07020 50102	83,905	305	84,210	84,210	-
Nonunion full time	A07020 50103	22,000	(790)	21,210	4,611	16,599
Nonunion part time	A07020 50104	383,000	50,000	433,000	419,845	13,155
CSEA white collar	A07020 50106	53,450	203	53,653	53,653	-
Equipment						
Office equipment	A07020 50200	8,000	-	8,000	3,548	4,452
Contractual expenses						
Arts and crafts supplies	A72020 50400	21,500	-	21,500	20,335	1,165
Training	A72020 50414	3,500	-	3,500	3,127	373
Other expenses	A72020 50419	2,000	-	2,000	1,662	338
Telephone	A72020 50420	-	-	-	0	-
Electric	A72020 50421	3,000	-	3,000	1,901	1,099
Gas	A72020 50422	3,000	-	3,000	1,494	1,506
Field trips	A72020 50428	33,000	-	33,000	32,569	431
Publishing	A72020 50450	14,000	-	14,000	6,828	7,172
Recreation commission	A72020 50481	480	-	480	-	480
Room and building rentals	A72020 50487	-	-	-	-	-
Special events	A72020 50533	20,000	282	20,282	20,281	1
Transportation	A72020 50556	34,500	-	34,500	31,876	2,624
Recreation Administration total		<u>685,335</u>	<u>50,000</u>	<u>735,335</u>	<u>685,940</u>	<u>49,395</u>
Parks and Playgrounds:						
Personal services						
Elected official	A07110 50100	11,900	-	11,900	11,900	-
Nonunion full time	A07110 50103	70,000	35,235	105,235	105,235	-
CSEA blue collar	A07110 50105	317,844	85,337	403,181	403,181	-
Equipment						
Equipment	A07110 50200	65,000	(62,579)	2,421	2,421	-
Tennis court	A07110 50217	5,000	-	5,000	2,116	2,884
Lake water quality equipment	A07110 50238	9,000	789	9,789	9,789	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07110 50400	31,500	7,423	38,923	38,922	1
Clothing	A07110 50407	1,750	500	2,250	2,250	-
Gasoline	A07110 50416	16,538	1,221	17,759	17,758	1
Other	A07110 50419	500	-	500	51	449
Electric	A07110 50421	24,000	7,792	31,792	31,792	-
Gas	A07110 50422	4,500	-	4,500	2,880	1,620
Water - ECWA and Village	A07110 50423	12,500	3,550	16,050	16,050	-
Portable bathrooms	A07110 50429	7,000	3,516	10,516	10,515	1
Parks trail maintenance	A07110 50539	4,500	-	4,500	0	4,500
Equipment repair and maintenance	A07110 50444	6,000	2,936	8,936	8,935	1
Vehicle repair and maintenance	A07110 50445	6,500	-	6,500	810	5,690
Contracted mowing	A07110 50483	19,000	(15,717)	3,283	3,283	-
Fencing	A07110 50492	1,500	-	1,500	0	1,500
Fertilizer	A07110 50542	2,000	-	2,000	558	1,442
Lake maintenance and cleaning	A07110 50544	15,000	-	15,000	10,737	4,263
Launching area repairs	A07110 50546	200	-	200	-	200
Parks and Playgrounds total		<u>631,732</u>	<u>70,003</u>	<u>701,735</u>	<u>679,183</u>	<u>22,552</u>
Personal services						
Nonunion full time	A07111 50103	10,000	-	10,000	-	10,000
CSEA blue collar	A07111 50105	14,302	-	14,302	8,550	5,752
Equipment						
Milestrip equipment	A07111 50200	8,500	-	8,500	-	8,500
		<u>32,802</u>	<u>-</u>	<u>32,802</u>	<u>8,550</u>	<u>24,252</u>
Orchestra and Cultural:						
Contractual expenses						
Council of the Arts - other	A07270 50419	2,000	-	2,000	2,000	-
Youth Boys and Girls Club	A07270 50482	6,500	-	6,500	6,500	-
Orchestra	A07270 50545	4,000	-	4,000	4,000	-
Council of the Arts	A07270 50548	5,000	-	5,000	5,000	-
Orchestra and Cultural total		<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Youth Board:						
Personal services						
Appointed official	A07310 50101	17,097	-	17,097	-	17,097
Contractual expenses						
Office supplies	A07310 50400	500	-	500	-	500
Other expenses	A07310 50419	500	-	500	60	440
Youth Board total		18,097	-	18,097	60	18,037
Historian:						
Personal services						
Nonunion part time	A07510 50104	4,000	-	4,000	1,000	3,000
Contractual expenses						
Utility reimbursement	A07510 50430	2,000	-	2,000	440	1,560
Historian total		6,000	-	6,000	1,440	4,560
Historic Preservation:						
Contractual expenses						
Other expenses	A07520 50419	1,500	-	1,500	328	1,172
Scenic byway	A07520 50469	500	-	500	-	500
Historic Preservation total		2,000	-	2,000	328	1,672
Celebrations:						
Contractual expenses						
Patriotic observances	A07550 50534	2,000	100	2,100	2,100	-
July 4th celebration	A07550 50536	5,000	3,700	8,700	8,700	-
O.P. Chorale	A07550 50538	500	-	500	500	-
Chamber Christmas lighting	A07550 50540	1,500	-	1,500	300	1,200
Celebrations total		9,000	3,800	12,800	11,600	1,200
Senior Citizens Program:						
Personal services						
Department manager	A07610 50102	55,020	199	55,219	55,219	-
Nonunion full time	A07610 50103	30,798	22,088	52,886	52,885	1
Nonunion part time	A07610 50104	22,620	(22,287)	333	-	333
Equipment						
Equipment	A07610 50200	10,000	-	10,000	8,160	1,840

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Supplies	A07610 50400	3,500	-	3,500	2,678	822
Other expenses	A07610 50419	18,500	-	18,500	17,673	827
Electric	A07610 50421	10,000	-	10,000	5,977	4,023
Gas	A07610 50422	5,000	-	5,000	2,587	2,413
Village water	A07610 50423	350	33	383	383	-
Group expenses	A07610 50427	15,000	-	15,000	13,972	1,028
Maintenance and Repairs	A07610 50444	6,000	-	6,000	5,188	812
Senior citizens van	A07610 50458	15,000	7,099	22,099	22,090	9
Meals on Wheels	A07610 50461	3,000	-	3,000	-	3,000
Contracted container hauling	A07610 50488	1,000	-	1,000	250	750
Senior Citizens Program total		<u>195,788</u>	<u>7,132</u>	<u>202,920</u>	<u>187,062</u>	<u>15,858</u>
Culture and Recreation total		<u>1,598,254</u>	<u>130,935</u>	<u>1,729,189</u>	<u>1,591,663</u>	<u>137,526</u>
HOME AND COMMUNITY SERVICES						
Brush & Weeds:						
Contractual expenses						
Contracted container hauling	A08160 50490	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>1,596</u>	<u>4,904</u>
Brush & Weeds Total		<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>1,596</u>	<u>4,904</u>
Drainage:						
Contractual expenses						
Memberships/dues	A08540 50406	1,500	-	1,500	-	1,500
Townwide improvements	A08540 50439	18,000	-	18,000	9,016	8,984
Equipment repair and maintenance	A08540 50444	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Drainage total		<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>9,016</u>	<u>22,484</u>
Shade Trees and Beautification:						
Personal services						
Nonunion full time	A08560 50103	14,302	-	14,302	190	14,112

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Trees and supplies	A08560 50400	5,000	2,272	7,272	7,271	1
Mileage reimbursement	A08560 50412	500	(1)	499	-	499
Training	A08560 50414	300	-	300	-	300
Beautification and spraying	A08560 50468	5,000	-	5,000	4,236	764
Data collector and software	A08560 50470	500	-	500	-	500
Tree and stump removal	A08560 50471	10,000	118	10,118	10,118	-
Shade Trees And Beautification total		<u>35,602</u>	<u>2,389</u>	<u>37,991</u>	<u>21,815</u>	<u>16,176</u>
Conservation Board:						
Personal services						
Appointed officials	A08710 50101	8,332	1,006	9,338	7,320	2,018
Nonunion part time	A08710 50104	653	-	653	-	653
Conservation Board Total		<u>8,985</u>	<u>1,006</u>	<u>9,991</u>	<u>7,320</u>	<u>2,671</u>
Emergency Management:						
Equipment	A08760 50200	9,010	-	9,010	1,584	7,426
Supplies	A08760 50400	5,000	-	5,000	-	5,000
Communications	A08760 50537	2,100	-	2,100	-	2,100
Code red	A08760 50547	16,245	90	16,335	16,335	-
Emergency Management Total		<u>32,355</u>	<u>90</u>	<u>32,445</u>	<u>17,919</u>	<u>14,526</u>
Home and Community Services Total		<u>114,942</u>	<u>3,485</u>	<u>118,427</u>	<u>57,666</u>	<u>60,761</u>
Employee Benefits:						
State retirement	A09010 50810	397,700	13,414	411,114	411,114	-
Social security	A09030 50830	212,859	-	212,859	208,570	4,289
Workers' compensation	A09040 50840	125,000	-	125,000	94,732	30,268
Life insurance	A09045 50845	5,250	-	5,250	3,279	1,971
Unemployment insurance	A09050 50850	10,000	-	10,000	-	10,000
Hospital and medical insurance	A09060 50860	930,000	(317,494)	612,506	422,471	190,035
Dental insurance	A09061 50861	48,930	-	48,930	43,231	5,699
Insurance Waivers	A09062 50862	5,000	4,400	9,400	9,400	-
Flex plan	A09065 50865	59,418	-	59,418	31,856	27,562
Medicare	A09090 50890	49,782	-	49,782	48,780	1,002
Employee Benefits total		<u>1,843,939</u>	<u>(299,680)</u>	<u>1,544,259</u>	<u>1,273,433</u>	<u>270,826</u>
TOTAL EXPENDITURES		<u>7,463,960</u>	<u>56,774</u>	<u>7,520,734</u>	<u>6,619,811</u>	<u>900,923</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Budget Appropriation</u>	<u>Transfers</u>	<u>Adjusted Budget Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
OTHER FINANCING USES						
Transfers Out:						
Transfer to Public Safety	A09901 50902	2,000,000	-	2,000,000	1,203,780	796,220
Transfer to Capital	A09901 50904	-	75,685	75,685	75,685	-
Transfer to Debt Service - principal	A09901 50910	495,000	-	495,000	495,000	-
Transfer to Debt Service - interest	A09901 50911	<u>771,687</u>	<u>-</u>	<u>771,687</u>	<u>771,687</u>	<u>-</u>
Operating Transfers Out Total		<u>3,266,687</u>	<u>75,685</u>	<u>3,342,372</u>	<u>2,546,152</u>	<u>796,220</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 10,730,647</u>	<u>\$ 132,459</u>	<u>\$ 10,863,106</u>	<u>\$ 9,165,963</u>	<u>\$ 1,697,143</u>

TOWN OF ORCHARD PARK, NEW YORK
General Fund
Schedule of Changes in Unassigned Fund Balance
Year Ended December 31, 2019

	Total	Town - Outside Village	Unassigned
UNASSIGNED FUND BALANCE, JANUARY 1	\$ 3,876,228	\$ 4,470,389	\$ (594,161)
2019 Budgetary Performance:			
Net change in fund balance per final budget	(2,230,947)	-	(2,230,947)
Revenues in excess of final budget	744,838	228,861	515,977
Expenditures below authorized appropriations	1,697,143	-	1,697,143
Net change from budgetary performance	211,034	228,861	(17,827)
Net Change in Nonspendable Balances:			
Increase in prepaid expenditures	(543)	-	(543)
Net Change in Restricted Balances:			
Increase in restricted for cemetery	(357)	-	(357)
Increase in restricted for senior center	(25)	-	(25)
Increase in restricted for tax stabilization	(12,668)	-	(12,668)
Increase in restricted for capital improvements	(11,250)	-	(11,250)
Increase in restricted for town historian	(115)	-	(115)
Increase in restricted for historic survey	(171)	-	(171)
Increase in restricted for debt	(4,949)	-	(4,949)
Net Change in Committed Balances:			
Decrease in committed for capital improvements	42,160	-	42,160
Increase in committed for insurance deductibles	(9,372)	-	(9,372)
Net Change in Assigned Balances:			
Decrease in assigned for subsequent year's expenditures	502,000	-	502,000
Decrease in assigned for encumbrances	90,791	-	90,791
Net change from changes in reserves	595,501	-	595,501
TOTAL UNASSIGNED			
FUND BALANCE, DECEMBER 31	\$ 4,682,763	\$ 4,699,250	\$ (16,487)

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TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Revenues and Other Financing Sources—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Real property taxes	PS0000 41001	\$ 5,935,035	\$ -	\$ 5,935,035	\$ 5,935,035	\$ -
Total real property taxes		<u>5,935,035</u>	<u>-</u>	<u>5,935,035</u>	<u>5,935,035</u>	<u>-</u>
Departmental income:						
Avoidable alarm fees	PS0000 41520	2,500	-	2,500	6,259	3,759
Police department fees	PS0000 41521	2,000	287	2,287	10,605	8,318
Service event fees	PS0000 41522	3,500	-	3,500	110	(3,390)
Redemption fees	PS0000 41523	200	-	200	-	(200)
Dog control late fees	PS0000 41550	3,000	-	3,000	4,447	1,447
Dispatch fees	PS0000 41589	50,000	-	50,000	88,150	38,150
School resource officer	PS0000 42302	225,000	-	225,000	221,176	(3,824)
Total departmental income		<u>286,200</u>	<u>287</u>	<u>286,487</u>	<u>330,747</u>	<u>44,260</u>
Use of money and property:						
Interest and earnings	PS0000 42401	-	-	-	53,749	53,749
Total use of money and property		<u>-</u>	<u>-</u>	<u>-</u>	<u>53,749</u>	<u>53,749</u>
Miscellaneous:						
Insurance recoveries	PS0000 42680	-	-	-	40,299	40,299
Refunds of prior year expenses	PS0000 42701	-	-	-	9,384	9,384
Gift and donations - DARE	PS0000 42705	-	-	-	10,691	10,691
Total miscellaneous		<u>-</u>	<u>-</u>	<u>-</u>	<u>60,374</u>	<u>60,374</u>
State aid:						
State aid	PS0000 43000				1,800	1,800
Contractual DWI aid	PS0000 43090	20,000	-	20,000	28,826	8,826
Traffic safety grant	PS0000 43392	8,250	-	8,250	20,876	12,626
Total state aid		<u>28,250</u>	<u>-</u>	<u>28,250</u>	<u>51,502</u>	<u>23,252</u>

(continued)

(concluded)

<u>Account Name</u>	<u>Account Code</u>	<u>Original Estimated Revenue</u>	<u>Transfers</u>	<u>Adjusted Estimated Revenue</u>	<u>Revenue</u>	<u>Variance with Final Budget</u>
Federal aid:						
Police armor/equipment	PS0000 44389	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,713</u>	<u>4,713</u>
Total federal aid		<u>-</u>	<u>-</u>	<u>-</u>	<u>4,713</u>	<u>4,713</u>
TOTAL REVENUES		<u>6,249,485</u>	<u>287</u>	<u>6,249,772</u>	<u>6,436,120</u>	<u>186,348</u>
OTHER FINANCING SOURCES						
Transfers In:						
Transfers from General Fund	PS0000 45031	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>1,203,780</u>	<u>(796,220)</u>
Total other financing sources		<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>1,203,780</u>	<u>(796,220)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 8,249,485</u>	<u>\$ 287</u>	<u>\$ 8,249,772</u>	<u>\$ 7,639,900</u>	<u>\$ (609,872)</u>

TOWN OF ORCHARD PARK, NEW YORK
Public Safety Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EDUCATION						
D.A.R.E. Program:						
Contractual expenses						
Program supplies	PS2989 50400	2,860	6,633	9,493	9,492	1
Education total		<u>2,860</u>	<u>6,633</u>	<u>9,493</u>	<u>9,492</u>	<u>1</u>
PUBLIC SAFETY						
Police:						
Personal services						
Appointed official	PS3120 50101	1,667	33	1,700	1,700	-
Nonunion full time	PS3120 50103	78,491	1,449	79,940	79,940	-
CSEA white collar	PS3120 50106	588,365	(17,199)	571,166	571,166	-
PBA	PS3120 50107	3,336,615	99,070	3,435,685	3,411,659	24,026
Sick buyback	PS3120 50131	255,088	134,602	389,690	389,689	1
Compensatory time	PS3120 50133	102,968	33,242	136,210	136,210	-
School resource officer	PS3120 50135	68,257	-	68,257	63,186	5,071
Overtime	PS3120 50137	285,851	(89,284)	196,567	196,566	1
Stop DWI	PS3120 50139	23,655	-	23,655	14,298	9,357
Court time	PS3120 50143	29,192	-	29,192	21,629	7,563
Traffic safety grant	PS3120 50144	42,600	-	42,600	23,326	19,274
Dispatcher training	PS3120 50145	17,741	-	17,741	-	17,741
Dispatcher overtime	PS3120 50146	17,663	-	17,663	-	17,663
Police retirement costing	PS3120 50199	100,000	-	100,000	-	100,000
Equipment						
Other equipment	PS3120 50200	23,873	10,253	34,126	34,126	-
Patrol cars	PS3120 50215	125,521	35,000	160,521	153,748	6,773
DWI equipment	PS3120 50216	1,316	(329)	987	987	-

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Contractual expenses						
Police Supplies	PS3120 50400	20,000	-	20,000	19,257	743
Uniform allowance	PS3120 50407	59,417	(1,334)	58,083	49,425	8,658
First aid supplies	PS3120 50408	1,000	-	1,000	720	280
Ammunition - range fees	PS3120 50409	19,474	(3,427)	16,047	14,900	1,147
Mileage reimbursement	PS3120 50412	1,500	25	1,525	1,525	-
Travel and conference	PS3120 50413	1,000	-	1,000	836	164
Training aids	PS3120 50414	16,522	(4,402)	12,120	10,240	1,880
Gasoline	PS3120 50416	80,000	-	80,000	62,655	17,345
Community policing	PS3120 50418	1,500	-	1,500	1,492	8
Other expenses	PS3120 50419	1,000	398	1,398	1,397	1
Insurance deductible	PS3120 50432	3,000	-	3,000	-	3,000
Technology fees	PS3120 50440	28,445	(45)	28,400	26,172	2,228
Equipment repairs	PS3120 50444	30,420	2,404	32,824	32,823	1
Small equipment repairs	PS3120 50445	10,298	220	10,518	9,657	861
Union contract travel	PS3120 50459	2,400	-	2,400	1,697	703
Police total		<u>5,374,839</u>	<u>200,676</u>	<u>5,575,515</u>	<u>5,331,026</u>	<u>244,489</u>
Control of Animals:						
Personal services						
Nonunion part time	PS3510 50104	-	24,316	24,316	1,151	23,165
CSEA white collar	PS3510 50106	67,560	(24,316)	43,244	9,357	33,887
Contractual expenses						
Uniforms	PS3510 50407	550	(50)	500	-	500
Travel	PS3510 50413	250	-	250	233	17
Training	PS3510 50414	700	-	700	584	116
Gas	PS3510 50416	3,000	-	3,000	1,920	1,080
Other expenses	PS3510 50419	1,000	-	1,000	890	110
Electric	PS3510 50421	2,200	-	2,200	999	1,201
Gasoline	PS3510 50422	3,000	-	3,000	1,170	1,830
Nuisance animal control	PS3510 50433	1,750	(231)	1,519	490	1,029

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Disposal	PS3510 50434	300	-	300	224	76
Computer software	PS3510 50440	1,200	-	1,200	1,086	114
Vehicle maintainence	PS3510 50445	800	231	1,031	1,031	-
Building maintainence	PS3510 50446	500	-	500	345	155
Animal hospital care	PS3510 50448	500	-	500	302	198
Control of Animals total		<u>83,310</u>	<u>(50)</u>	<u>83,260</u>	<u>19,782</u>	<u>63,478</u>
Public Safety total		<u>5,458,149</u>	<u>200,626</u>	<u>5,658,775</u>	<u>5,350,808</u>	<u>307,967</u>
Employee Benefits:						
State retirement	PS9010 50810	104,682	-	104,682	72,223	32,459
Police retirement	PS9015 50815	1,185,000	-	1,185,000	1,065,881	119,119
Social security	PS9030 50830	317,194	-	317,194	267,007	50,187
Workers' compensation	PS9040 50840	70,000	-	70,000	48,920	21,080
Life insurance	PS9045 50845	7,424	-	7,424	3,607	3,817
Hospital and medical insurance	PS9060 50860	900,000	(178,485)	721,515	523,648	197,867
Dental insurance	PS9061 50861	44,903	11,080	55,983	55,982	1
Insurance Waivers	PS9062 50862	14,400	300	14,700	14,700	-
Flex plan	PS9065 50865	54,539	-	54,539	43,619	10,920
Medicare	PS9090 50890	74,183	-	74,183	67,372	6,811
Employee Benefits total		<u>2,772,325</u>	<u>(167,105)</u>	<u>2,605,220</u>	<u>2,162,959</u>	<u>442,261</u>
TOTAL EXPENDITURES		<u>8,233,334</u>	<u>40,154</u>	<u>8,273,488</u>	<u>7,523,259</u>	<u>750,229</u>
OTHER FINANCING USES						
Transfers out:						
Vehicle reserve	PS9950 50560	22,855	-	22,855	-	22,855
Equipment and uniform reserve	PS9950 50561	20,890	-	20,890	-	20,890
Operating transfers out total		<u>43,745</u>	<u>-</u>	<u>43,745</u>	<u>-</u>	<u>43,745</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 8,277,079</u>	<u>\$ 40,154</u>	<u>\$ 8,317,233</u>	<u>\$ 7,523,259</u>	<u>\$ 793,974</u>

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	DB0000 41001	\$ 4,208,610	\$ -	\$ 4,208,610	\$ 4,208,610	\$ -
Intergovernmental charges:						
Services for other governments	DB0000 42300	99,402	-	99,402	98,279	(1,123)
Use of money and property:						
Interest earnings	DB0000 42401	20,000	-	20,000	48,508	28,508
Miscellaneous:						
Sale of scrap	DB0000 42650	-	-	-	7,856	7,856
Sale of equipment	DB0000 42665	-	-	-	1,352	1,352
Insurance recoveries	DB0000 42680	-	706	706	989	283
Refund of prior year expense	DB0000 42701	-	-	-	93,115	93,115
Other unclassified revenue	DB0000 42770	5,000	-	5,000	3,132	(1,868)
Miscellaneous total		<u>5,000</u>	<u>706</u>	<u>5,706</u>	<u>106,444</u>	<u>100,738</u>
State aid:						
C.H.I.P.S. Program	DB0000 43501	154,529	118,611	273,140	188,981	(84,159)
TOTAL REVENUES		<u>\$ 4,487,541</u>	<u>\$ 119,317</u>	<u>\$ 4,606,858</u>	<u>\$ 4,650,822</u>	<u>\$ 43,964</u>

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TOWN OF ORCHARD PARK, NEW YORK
Highway Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT:						
Special items:						
Contractual expenses						
First aid expenses	DB1910 50408	\$ 2,000	\$ -	\$ 2,000	\$ 798	\$ 1,202
Safety training	DB1910 50414	500	-	500	-	500
Drug and alcohol testing	DB1910 50415	2,800	-	2,800	700	2,100
Unallocated insurance	DB1910 50431	50,000	-	50,000	32,763	17,237
Erie County chargebacks	DB1910 50465	285	-	285	285	-
General Government Support total		<u>55,585</u>	<u>-</u>	<u>55,585</u>	<u>34,546</u>	<u>21,039</u>
TRANSPORTATION:						
General repairs:						
Personal services						
Nonunion full time	DB5110 50103	8,000	-	8,000	7,692	308
Nonunion part time	DB5110 50104	10,000	-	10,000	1,943	8,057
CSEA blue collar	DB5110 50105	804,610	251	804,861	795,991	8,870
Contractual expenses						
Clothing allowance	DB5110 50407	7,350	1,600	8,950	8,950	-
Fuel, oil, anti-freeze	DB5110 50416	112,000	(37,047)	74,953	74,952	1
Telephone	DB5110 50420	8,600	-	8,600	2,778	5,822
Accounting services	DB5110 50451	2,500	-	2,500	2,500	-
Equipment rental	DB5110 50456	30,000	-	30,000	28,200	1,800
Stone and gravel and road oil	DB5110 50472	383,175	37,075	420,250	420,250	-
Ready mix, manhole covers	DB5110 50473	15,000	-	15,000	6,648	8,352
Culvert pipe	DB5110 50474	15,000	-	15,000	5,284	9,716
General repairs total		<u>1,396,235</u>	<u>1,879</u>	<u>1,398,114</u>	<u>1,355,188</u>	<u>42,926</u>

(continued)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Improvement program:						
Capital outlay						
Permanent improvements	DB5112 50475	154,529	118,611	273,140	219,058	54,082
Improvement program total		<u>154,529</u>	<u>118,611</u>	<u>273,140</u>	<u>219,058</u>	<u>54,082</u>
Bridges:						
Personal services						
CSEA blue collar	DB5120 50105	7,000	-	7,000	-	7,000
Bridges total		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Machinery:						
Personal services						
CSEA blue collar	DB5130 50105	161,074	2,847	163,921	163,921	-
Equipment						
Highway equipment	DB5130 50200	100,000	-	100,000	71,541	28,459
Contractual expenses						
Tool and clothing allowance	DB5130 50407	4,200	2,428	6,628	6,628	-
Other expenses	DB5130 50419	95,000	16,407	111,407	111,406	1
Machinery total		<u>360,274</u>	<u>21,682</u>	<u>381,956</u>	<u>353,496</u>	<u>28,460</u>
Miscellaneous:						
Personal services						
CSEA blue collar	DB5140 50105	147,340	-	147,340	62,066	85,274
Contractual expenses						
Supplies	DB5140 50400	2,500	589	3,089	3,089	-
Fuel, oil and anti-freeze	DB5140 50416	48,000	-	48,000	-	48,000
Other expenses	DB5140 50419	3,000	-	3,000	2,128	872
Animal remains removal	DB5140 50434	2,800	-	2,800	2,550	250
Miscellaneous total		<u>203,640</u>	<u>589</u>	<u>204,229</u>	<u>69,833</u>	<u>134,396</u>
Snow Removal:						
Personal services						
CSEA blue collar	DB5142 50105	364,670	-	364,670	351,401	13,269
Contractual expenses						
Supplies	DB5142 50400	202,286	160,361	362,647	362,646	1
Other expenses	DB5142 50419	2,500	-	2,500	(1,106)	3,606
Snow Removal total		<u>569,456</u>	<u>160,361</u>	<u>729,817</u>	<u>712,941</u>	<u>16,876</u>
Transportation total		<u>2,691,134</u>	<u>303,122</u>	<u>2,994,256</u>	<u>2,710,516</u>	<u>283,740</u>

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
EMPLOYEE BENEFITS:						
State retirement	DB9010 50810	204,344	-	204,344	184,921	19,423
Social security	DB9030 50830	95,031	10,495	105,526	105,526	-
Workers' compensation	DB9040 50840	215,000	-	215,000	160,003	54,997
Life insurance	DB9045 50845	1,670	-	1,670	843	827
Hospital and medical insurance	DB9060 50860	450,000	(199,833)	250,167	206,551	43,616
Dental insurance	DB9061 50861	30,342	-	30,342	28,093	2,249
Insurance waivers	DB9062 50862	-	793	793	792	1
Flex plan	DB9065 50865	32,805	-	32,805	26,011	6,794
Medicare	DB9090 50890	22,225	2,455	24,680	24,679	1
Employee benefits total		<u>1,051,417</u>	<u>(186,090)</u>	<u>865,327</u>	<u>737,419</u>	<u>127,908</u>
Total expenditures		<u>3,798,136</u>	<u>117,032</u>	<u>3,915,168</u>	<u>3,482,481</u>	<u>432,687</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - Principal	DB9901 50910	770,000	-	770,000	770,000	-
Transfer to Debt Service - Interest	DB9901 50911	144,104	-	144,104	137,225	6,879
Total transfers		<u>914,104</u>	<u>-</u>	<u>914,104</u>	<u>907,225</u>	<u>6,879</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 4,712,240</u>	<u>\$ 117,032</u>	<u>\$ 4,829,272</u>	<u>\$ 4,389,706</u>	<u>\$ 439,566</u>

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Combining Balance Sheet—By District
December 31, 2019

	Assets		Liabilities		Fund Balances			Total Liabilities and Fund Balances	
	Cash/ Investments	Total Assets	Accounts Payable	Total Liabilities	Restricted	Assigned			
					Debt Service	Subs. Year's Expenditures	Sewer Districts		Total Fund Balances
Sewer Districts									
# 2	\$ 33,750	\$ 33,750	\$ -	\$ -	\$ 72	\$ 3,000	\$ 30,678	\$ 33,750	\$ 33,750
# 3	105,209	105,209	-	-	130	8,000	97,079	105,209	105,209
# 4	7,367	7,367	-	-	91	500	6,776	7,367	7,367
# 5	48,929	48,929	-	-	66	2,500	46,363	48,929	48,929
# 6	7,250	7,250	-	-	20	1,000	6,230	7,250	7,250
# 7	4,215	4,215	-	-	84	1,000	3,131	4,215	4,215
# 8	53,504	53,504	-	-	453	4,500	48,551	53,504	53,504
# 9	15,225	15,225	-	-	92	1,000	14,133	15,225	15,225
# 10	11,057	11,057	-	-	32	1,050	9,975	11,057	11,057
# 11	25,691	25,691	-	-	136	2,250	23,305	25,691	25,691
# 11 Ext. 1	12,363	12,363	-	-	687	2,800	8,876	12,363	12,363
# 12	20,657	20,657	-	-	147	2,300	18,210	20,657	20,657
# 13	88,843	88,843	-	-	96	2,285	86,462	88,843	88,843
# 13 Ext. 1	7,317	7,317	-	-	7	200	7,110	7,317	7,317
# 13 Ext. 2	7,160	7,160	-	-	14	200	6,946	7,160	7,160
# 13 Ext. 3	2,085	2,085	-	-	163	115	1,807	2,085	2,085
# 14	14,401	14,401	6,228	6,228	70	800	7,303	8,173	14,401
# 15	51,403	51,403	-	-	61	3,400	47,942	51,403	51,403
# 16	39,462	39,462	27,853	27,853	96	-	11,513	11,609	39,462
# 17	49,793	49,793	4,222	4,222	8	2,750	42,813	45,571	49,793
# 18	1,658,344	1,658,344	10,408	10,408	34,028	444,600	1,169,308	1,647,936	1,658,344
# 19	109,809	109,809	-	-	444	8,000	101,365	109,809	109,809
#20	109,294	109,294	410	410	389	8,706	99,789	108,884	109,294
Total	\$ 2,483,128	\$ 2,483,128	\$ 49,121	\$ 49,121	\$ 37,386	\$ 500,956	\$ 1,895,665	\$ 2,434,007	\$ 2,483,128

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2019

Sewer Districts	Adjusted Estimated Revenues	Revenues			Total Revenues	Variance with Final Budget
		Real Property Taxes	Service and Other Fees	Interest Earnings		
# 2	\$ 21,372	\$ 21,372	\$ -	\$ 627	\$ 21,999	\$ 627
# 3	74,046	74,046	-	1,973	76,019	1,973
# 4	13,719	13,719	-	141	13,860	141
# 5	1,767	1,767	-	880	2,647	880
# 6	4,260	4,260	-	134	4,394	134
# 7	14,382	14,382	-	89	14,471	89
# 8	92,779	92,779	-	1,053	93,832	1,053
# 9	23,716	23,716	-	263	23,979	263
# 10	6,373	6,373	-	206	6,579	206
# 11	26,281	26,281	-	476	26,757	476
# 11 Ext. 1	109,523	109,523	-	347	109,870	347
# 12	21,129	21,129	-	348	21,477	348
# 13	194	194	-	1,610	1,804	1,610
# 13 Ext. 1	14	14	-	132	146	132
# 13 Ext. 2	2,034	2,034	-	130	2,164	130
# 13 Ext. 3	19,401	19,401	-	60	19,461	60
# 14	6,217	6,217	-	250	6,467	250
# 15	1,962	1,962	-	922	2,884	922
# 16	40,510	40,510	-	654	41,164	654
# 17	6,385	6,385	-	882	7,267	882
# 18	357,022	348,769	33,690	37,283	419,742	62,720
# 19	9,811	9,811	-	2,022	11,833	2,022
#20	50,253	50,253	-	1,973	52,226	1,973
Total	<u>\$ 903,150</u>	<u>\$ 894,897</u>	<u>\$ 33,690</u>	<u>\$ 52,455</u>	<u>\$ 981,042</u>	<u>\$ 77,892</u>

TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District
Year Ended December 31, 2019

	Adjusted Budget	Expenditures				Transfers Out		Total Expenditures and Other Fin. Uses	Variance with Final Budget
		Personal Services	Equipment	Contractual Expenses	Employee Benefits	Debt Service	Capital Projects		
Sewer Districts									
# 2	\$ 25,872	\$ 745	\$ 15	\$ 22,195	\$ 164	\$ -	\$ 113	\$ 23,232	\$ 2,640
# 3	84,046	1,321	26	30,428	291	46,529	201	78,796	5,250
# 4	13,719	926	18	11,281	204	-	141	12,570	1,149
# 5	3,467	666	13	1,462	147	-	101	2,389	1,078
# 6	5,260	214	4	4,383	47	-	32	4,680	580
# 7	15,382	843	17	12,897	186	-	128	14,071	1,311
# 8	101,279	4,559	91	89,101	1,005	-	692	95,448	5,831
# 9	24,116	924	18	18,084	204	-	140	19,370	4,746
# 10	7,423	319	6	6,410	70	-	48	6,853	570
# 11	29,781	1,364	27	25,119	301	-	207	27,018	2,763
# 11 Ext. 1	112,323	6,902	137	101,173	1,522	-	1,048	110,782	1,541
# 12	23,429	1,480	29	20,581	326	-	225	22,641	788
# 13	2,479	963	19	128	212	-	146	1,468	1,011
# 13 Ext. 1	214	70	1	8	15	-	11	105	109
# 13 Ext. 2	2,234	143	1,800	19	31	-	22	2,015	219
# 13 Ext. 3	18,651	1,799	15,075	236	397	-	273	17,780	871
# 14	7,017	10	-	6,229	2	-	2	6,243	774
# 15	3,862	601	12	1,755	133	-	91	2,592	1,270
# 16	36,010	1,225	24	28,015	270	-	186	29,720	6,290
# 17	7,135	82	2	4,233	18	-	13	4,348	2,787
# 18	917,522	302,513	6,010	99,993	66,705	223,798	45,948	744,967	172,555
# 19	17,811	4,457	89	585	983	-	677	6,791	11,020
# 20	50,324	3,947	35,535	520	870	-	599	41,471	8,853
Total	\$ 1,509,356	\$ 336,073	\$ 58,968	\$ 484,835	\$ 74,103	\$ 270,327	\$ 51,044	\$ 1,275,350	\$ 234,006

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TOWN OF ORCHARD PARK, NEW YORK
Sewer Districts Fund
Schedule Changes in Fund Balances—By District
Year Ended December 31, 2019

Sewer Districts	Fund Balances 1-1-19	Add: Revenues and Other Financing Sources	Less: Expenditures and Other Financing Uses	Fund Balances 12-31-19
# 2	\$ 34,983	\$ 21,999	\$ 23,232	\$ 33,750
# 3	107,986	76,019	78,796	105,209
# 4	6,077	13,860	12,570	7,367
# 5	48,671	2,647	2,389	48,929
# 6	7,536	4,394	4,680	7,250
# 7	3,815	14,471	14,071	4,215
# 8	55,120	93,832	95,448	53,504
# 9	10,616	23,979	19,370	15,225
# 10	11,331	6,579	6,853	11,057
# 11	25,952	26,757	27,018	25,691
# 11 Ext. 1	13,275	109,870	110,782	12,363
# 12	21,821	21,477	22,641	20,657
# 13	88,507	1,804	1,468	88,843
# 13 Ext. 1	7,276	146	105	7,317
# 13 Ext. 2	7,011	2,164	2,015	7,160
# 13 Ext. 3	404	19,461	17,780	2,085
# 14	7,949	6,467	6,243	8,173
# 15	51,111	2,884	2,592	51,403
# 16	165	41,164	29,720	11,609
# 17	42,652	7,267	4,348	45,571
# 18	1,973,161	419,742	744,967	1,647,936
# 19	104,767	11,833	6,791	109,809
# 20	98,129	52,226	41,471	108,884
Total	<u>\$ 2,728,315</u>	<u>\$ 981,042</u>	<u>\$ 1,275,350</u>	<u>\$ 2,434,007</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2019

Water Districts	Assets				Liabilities		
	Cash/ Investments (overdraft)	Accounts Receivable	Prepaid Items	Total Assets	Accounts Payable	Accrued Liabilities	Total Liabilities
# 1	\$ 88,161	\$ -	\$ -	\$ 88,161	\$ -	\$ -	\$ -
# 2	15,279	-	-	15,279	-	-	-
# 3	11,791	-	-	11,791	-	-	-
# 3 Ext. 1	2,655	-	-	2,655	-	-	-
# 3 Ext. 2	1,185	-	-	1,185	-	-	-
# 3 Ext. 3	928	-	-	928	-	-	-
# 4	118,362	-	-	118,362	-	-	-
# 4 Ext. 1	73,496	-	-	73,496	-	-	-
# 6	41,429	-	-	41,429	-	-	-
# 6 Ext. 1	628	-	-	628	-	-	-
# 6 Ext. 2	4,665	-	-	4,665	-	-	-
# 6 Ext. 3	311	-	-	311	-	-	-
# 6 Ext. 4	27,778	-	-	27,778	-	-	-
# 6 Ext. 5	32,632	-	-	32,632	-	-	-
# 6 Ext. 6	535	-	-	535	-	-	-
# 7	579	-	-	579	-	-	-
# 8	239,464	-	-	239,464	-	-	-
# 8 Ext. 1	13,711	-	-	13,711	-	-	-
# 8 Ext. 2	41,996	-	-	41,996	-	-	-
# 8 Ext. 3	12,459	-	-	12,459	-	-	-
# 8 Ext. 4	(51)	-	-	(51)	-	-	-
# 9	107,604	-	-	107,604	-	-	-
# 9 Ext. 1	11,933	-	-	11,933	-	-	-
# 9 Ext. 2	61,012	-	-	61,012	-	-	-
# 9 Ext. 3	4,527	-	-	4,527	-	-	-
# 9 Ext. 4	7,175	-	-	7,175	-	-	-
# 10	7,282	-	-	7,282	-	-	-
# 11	20,837	-	-	20,837	-	-	-
# 12	5,666	-	-	5,666	-	-	-
# 13	5,992	-	-	5,992	-	-	-
# 13 Ext. 1	10,618	-	-	10,618	-	-	-
# 14	5,247	-	-	5,247	-	-	-
# 15	163,956	-	-	163,956	-	-	-
# 17	377,353	2,522	10,068	389,943	4,357	15,651	20,008
# 17 Ext. 1	8,388	-	-	8,388	-	-	-
# 17 Ext. 2	26,926	-	-	26,926	-	-	-
# 17 Ext. 3	22,146	-	-	22,146	-	-	-
# 18	4,144	-	-	4,144	-	-	-
# 19	15,996	-	-	15,996	-	-	-
# 19 Ext. 1	(8,258)	-	-	(8,258)	-	-	-
# 20	28,717	-	-	28,717	-	-	-
# 21	24,260	-	-	24,260	-	-	-
Total	<u>\$ 1,639,514</u>	<u>\$ 2,522</u>	<u>\$ 10,068</u>	<u>\$ 1,652,104</u>	<u>\$ 4,357</u>	<u>\$ 15,651</u>	<u>\$ 20,008</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Combining Balance Sheet—By District
December 31, 2019

(concluded)

Water Districts	Fund Balances					Total Fund Balances (Deficit)
	Nonspendable Prepaid Expenses	Restricted Debt Service	Assigned Subs. Year's Expenditures	Assigned Water Districts	Total Fund Balances (Deficit)	
# 1	\$ -	\$ 1,181	\$ 3,558	\$ 83,422	\$ 88,161	\$ 88,161
# 2	-	573	400	14,306	15,279	15,279
# 3	-	412	800	10,579	11,791	11,791
# 3 Ext. 1	-	91	200	2,364	2,655	2,655
# 3 Ext. 2	-	19	45	1,121	1,185	1,185
# 3 Ext. 3	-	29	150	749	928	928
# 4	-	2,904	13,000	102,458	118,362	118,362
# 4 Ext. 1	-	1,500	10,600	61,396	73,496	73,496
# 6	-	2,098	7,500	31,831	41,429	41,429
# 6 Ext. 1	-	-	-	628	628	628
# 6 Ext. 2	-	25	400	4,240	4,665	4,665
# 6 Ext. 3	-	213	1,000	(902)	311	311
# 6 Ext. 4	-	200	2,500	25,078	27,778	27,778
# 6 Ext. 5	-	154	2,700	29,778	32,632	32,632
# 6 Ext. 6	-	-	-	535	535	535
# 7	-	105	200	274	579	579
# 8	-	3,196	15,000	221,268	239,464	239,464
# 8 Ext. 1	-	124	600	12,987	13,711	13,711
# 8 Ext. 2	-	409	3,300	38,287	41,996	41,996
# 8 Ext. 3	-	28	750	11,681	12,459	12,459
# 8 Ext. 4	-	-	-	(51)	(51)	(51)
# 9	-	968	8,200	98,436	107,604	107,604
# 9 Ext. 1	-	189	1,000	10,744	11,933	11,933
# 9 Ext. 2	-	437	3,600	56,975	61,012	61,012
# 9 Ext. 3	-	24	350	4,153	4,527	4,527
# 9 Ext. 4	-	776	500	5,899	7,175	7,175
# 10	-	788	500	5,994	7,282	7,282
# 11	-	346	1,800	18,691	20,837	20,837
# 12	-	218	450	4,998	5,666	5,666
# 13	-	306	500	5,186	5,992	5,992
# 13 Ext. 1	-	1,109	750	8,759	10,618	10,618
# 14	-	174	500	4,573	5,247	5,247
# 15	-	15,774	11,500	136,682	163,956	163,956
# 17	10,068	21,860	30,000	308,007	369,935	389,943
# 17 Ext. 1	-	517	750	7,121	8,388	8,388
# 17 Ext. 2	-	859	2,250	23,817	26,926	26,926
# 17 Ext. 3	-	51	1,250	20,845	22,146	22,146
# 18	-	139	300	3,705	4,144	4,144
# 19	-	1,502	-	14,494	15,996	15,996
# 19 Ext. 1	-	736	(2,500)	(6,494)	(8,258)	(8,258)
# 20	-	73	1,450	27,194	28,717	28,717
# 21	-	27	850	23,383	24,260	24,260
Total	\$ 10,068	\$ 60,134	\$ 126,703	\$ 1,435,191	\$ 1,632,096	\$ 1,652,104

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Revenues—Budget and Actual—By District
Year Ended December 31, 2019

Water Districts	Adjusted Estimated Revenues	Revenues				Total Revenues	Variance with Final Budget
		Real Property Taxes	Water Sales and Penalties	Interfund Revenues	Interest Earnings		
# 1	\$ 26,076	\$ 26,076	\$ -	\$ -	\$ 1,642	\$ 27,718	\$ 1,642
# 2	12,944	12,944	-	-	325	13,269	325
# 3	10,257	10,257	-	-	253	10,510	253
# 3 Ext. 1	1,651	1,651	-	-	57	1,708	57
# 3 Ext. 2	483	1,029	-	-	20	1,049	566
# 3 Ext. 3	546	0	-	-	23	23	(523)
# 4	61,011	61,011	-	-	2,474	63,485	2,474
# 4 Ext. 1	29,776	29,776	-	-	1,503	31,279	1,503
# 6	44,116	43,826	-	290	957	45,073	957
# 6 Ext. 1	216	216	-	-	10	226	10
# 6 Ext. 2	447	447	-	-	85	532	85
# 6 Ext. 3	3,463	3,463	-	-	38	3,501	38
# 6 Ext. 4	2,755	2,755	-	-	511	3,266	511
# 6 Ext. 5	2,786	2,786	-	-	588	3,374	588
# 6 Ext. 6	106	106	-	-	9	115	9
# 7	1,857	1,857	-	-	23	1,880	23
# 8	56,421	56,421	-	-	4,582	61,003	4,582
# 8 Ext. 1	3,239	3,239	-	-	257	3,496	257
# 8 Ext. 2	6,790	6,790	-	-	786	7,576	786
# 8 Ext. 3	149	149	-	-	222	371	222
# 8 Ext. 4	4,787	4,787	-	-	24	4,811	24
# 9	15,248	15,248	-	-	2,005	17,253	2,005
# 9 Ext. 1	3,101	3,101	-	-	232	3,333	232
# 9 Ext. 2	8,930	8,830	-	100	1,109	10,039	1,109
# 9 Ext. 3	425	425	-	-	81	506	81
# 9 Ext. 4	14,657	14,657	-	-	223	14,880	223
# 10	17,082	17,082	-	-	226	17,308	226
# 11	7,283	7,283	-	-	403	7,686	403
# 12	5,982	5,982	-	-	120	6,102	120
# 13	6,531	6,531	-	-	141	6,672	141
# 13 Ext. 1	22,398	22,398	-	-	323	22,721	323
# 14	3,870	3,870	-	-	113	3,983	113
# 15	335,908	335,908	8,460	-	4,935	349,303	13,395
# 17	426,397	426,397	8,485	-	8,370	443,252	16,855
# 17 Ext. 1	9,984	9,984	-	-	209	10,193	209
# 17 Ext. 2	18,978	18,978	-	-	563	19,541	563
#17 Ext. 3	10,419	10,419	-	-	339	10,758	339
# 18	3,359	3,359	-	-	88	3,447	88
# 19	26,941	20,906	264	5,935	455	27,560	619
# 19 Ext. 1	10,979	10,979	-	-	-	10,979	-
# 20	757	757	-	-	509	1,266	509
# 21	543	543	-	-	423	966	423
Total	\$ 1,219,648	\$ 1,213,223	\$ 17,209	\$ 6,325	\$ 35,256	\$ 1,272,013	\$ 52,365

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District
Year Ended December 31, 2019

Water Districts	Adjusted Budget	Expenditures			
		Personal Services	Equipment	Contractual Expenses	Employee Benefits
# 1	\$ 28,576	\$ 5,019	\$ 125	\$ 4,931	\$ 1,392
# 2	13,344	2,660	66	2,167	737
# 3	11,057	1,965	49	3,186	545
# 3 Ext. 1	1,851	431	11	224	119
# 3 Ext. 2	528	93	2	174	26
# 3 Ext. 3	696	137	3	180	38
# 4	74,011	15,421	385	12,238	4,276
# 4 Ext. 1	40,376	7,897	197	5,844	2,189
# 6	51,616	8,705	217	11,915	2,413
# 6 Ext. 1	216	-	-	190	-
# 6 Ext. 2	997	124	3	179	34
# 6 Ext. 3	5,463	1,013	25	1,117	281
# 6 Ext. 4	5,605	950	24	625	263
# 6 Ext. 5	5,486	735	18	1,236	204
# 6 Ext. 6	106	-	-	107	-
# 7	2,337	488	12	234	135
# 8	71,421	14,769	369	13,366	4,095
# 8 Ext. 1	3,839	794	20	440	220
# 8 Ext. 2	10,090	1,953	49	1,900	541
# 8 Ext. 3	922	165	4	25	46
# 8 Ext. 4	4,287	1,058	26	641	293
# 9	23,448	4,658	116	3,751	1,291
# 9 Ext. 1	4,751	904	23	455	251
# 9 Ext. 2	12,530	2,115	53	1,764	586
# 9 Ext. 3	775	113	3	116	31
# 9 Ext. 4	16,357	3,724	93	2,164	1,033
# 10	18,682	3,813	95	4,107	1,057
# 11	9,283	1,651	41	1,694	458
# 12	5,982	1,039	26	1,602	288
# 13	7,181	1,456	36	1,504	404
# 13 Ext. 1	24,398	5,284	132	4,489	1,465
# 14	4,370	863	22	933	239
# 15	365,908	78,350	1,957	72,197	21,723
# 17	431,397	74,240	1,855	77,150	20,583
# 17 Ext. 1	10,734	2,448	61	1,492	679
# 17 Ext. 2	22,478	3,817	95	5,685	1,058
# 17 Ext. 3	10,419	271	7	843	75
# 18	3,359	667	17	423	185
# 19	26,941	6,058	151	3,800	1,680
# 19 Ext. 1	10,979	-	-	5,968	-
# 20	2,167	350	9	373	97
# 21	1,388	135	3	181	37
Total	\$ 1,346,351	\$ 256,333	\$ 6,400	\$ 251,610	\$ 71,067

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual—By District
Year Ended December 31, 2019

(concluded)

Water Districts	Transfers Out		Total Exp and Other Fin. Uses	Variance with Final Budget
	Debt Service	Capital Projects		
# 1	9,877	\$ 959	\$ 22,303	\$ 6,273
# 2	4,734	508	10,872	2,472
# 3	3,436	375	9,556	1,501
# 3 Ext. 1	749	82	1,616	235
# 3 Ext. 2	161	18	474	54
# 3 Ext. 3	240	26	624	72
# 4	27,104	2,945	62,369	11,642
# 4 Ext. 1	14,637	1,508	32,272	8,104
# 6	17,502	1,662	42,414	9,202
# 6 Ext. 1	26	-	216	-
# 6 Ext. 2	216	24	580	417
# 6 Ext. 3	1,760	193	4,389	1,074
# 6 Ext. 4	1,650	181	3,693	1,912
# 6 Ext. 5	1,277	140	3,610	1,876
# 6 Ext. 6	-	-	107	(1)
# 7	848	93	1,810	527
# 8	27,488	2,821	62,908	8,513
# 8 Ext. 1	1,380	152	3,006	833
# 8 Ext. 2	3,393	373	8,209	1,881
# 8 Ext. 3	287	32	559	363
# 8 Ext. 4	1,844	202	4,064	223
# 9	8,200	890	18,906	4,542
# 9 Ext. 1	1,570	173	3,376	1,375
# 9 Ext. 2	3,674	404	8,596	3,934
# 9 Ext. 3	196	22	481	294
# 9 Ext. 4	6,470	711	14,195	2,162
# 10	6,626	728	16,426	2,256
# 11	2,868	315	7,027	2,256
# 12	1,806	198	4,959	1,023
# 13	2,530	278	6,208	973
# 13 Ext. 1	9,180	1,009	21,559	2,839
# 14	1,500	165	3,722	648
# 15	141,387	14,965	330,579	35,329
# 17	191,382	14,178	379,388	52,009
# 17 Ext. 1	4,253	468	9,401	1,333
# 17 Ext. 2	7,319	729	18,703	3,775
# 17 Ext. 3	471	52	1,719	8,700
# 18	1,158	127	2,577	782
# 19	10,526	1,157	23,372	3,569
# 19 Ext. 1	4,899	-	10,867	112
# 20	608	67	1,504	663
# 21	235	26	617	771
Total	<u>\$ 525,467</u>	<u>\$ 48,956</u>	<u>\$ 1,159,833</u>	<u>\$ 186,518</u>

TOWN OF ORCHARD PARK, NEW YORK
Water Districts Fund
Schedule of Changes in Fund Balances (Deficit)—By District
Year Ended December 31, 2019

Water Districts	Fund Balances (Deficit) 1-1-19	Add: Revenues and Other Sources	Less: Expenditures and Other Uses	Fund Balances (Deficit) 12-31-19
# 1	\$ 82,746	\$ 27,718	\$ 22,303	\$ 88,161
# 2	12,882	13,269	10,872	15,279
# 3	10,837	10,510	9,556	11,791
# 3 Ext. 1	2,563	1,708	1,616	2,655
# 3 Ext. 2	610	1,049	474	1,185
# 3 Ext. 3	1,529	23	624	928
# 4	117,246	63,485	62,369	118,362
# 4 Ext. 1	74,489	31,279	32,272	73,496
# 6	38,770	45,073	42,414	41,429
# 6 Ext. 1	618	226	216	628
# 6 Ext. 2	4,713	532	580	4,665
# 6 Ext. 3	1,199	3,501	4,389	311
# 6 Ext. 4	28,205	3,266	3,693	27,778
# 6 Ext. 5	32,868	3,374	3,610	32,632
# 6 Ext. 6	527	115	107	535
# 7	509	1,880	1,810	579
# 8	241,369	61,003	62,908	239,464
# 8 Ext. 1	13,221	3,496	3,006	13,711
# 8 Ext. 2	42,629	7,576	8,209	41,996
# 8 Ext. 3	12,647	371	559	12,459
# 8 Ext. 4	(798)	4,811	4,064	(51)
# 9	109,257	17,253	18,906	107,604
# 9 Ext. 1	11,976	3,333	3,376	11,933
# 9 Ext. 2	59,569	10,039	8,596	61,012
# 9 Ext. 3	4,502	506	481	4,527
# 9 Ext. 4	6,490	14,880	14,195	7,175
# 10	6,400	17,308	16,426	7,282
# 11	20,178	7,686	7,027	20,837
# 12	4,523	6,102	4,959	5,666
# 13	5,528	6,672	6,208	5,992
# 13 Ext. 1	9,456	22,721	21,559	10,618
# 14	4,986	3,983	3,722	5,247
# 15	145,232	349,303	330,579	163,956
# 17	306,071	443,252	379,388	369,935
# 17 Ext. 1	7,596	10,193	9,401	8,388
# 17 Ext. 2	26,088	19,541	18,703	26,926
# 17 Ext. 3	13,107	10,758	1,719	22,146
# 18	3,274	3,447	2,577	4,144
# 19	11,808	27,560	23,372	15,996
# 19 Ext. 1	(8,370)	10,979	10,867	(8,258)
# 20	28,955	1,266	1,504	28,717
# 21	23,911	966	617	24,260
Total	<u>\$ 1,519,916</u>	<u>\$ 1,272,013</u>	<u>\$ 1,159,833</u>	<u>\$ 1,632,096</u>

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TOWN OF ORCHARD PARK, NEW YORK
Garbage and Refuse Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
REVENUES:						
Real property taxes	SR0000 41001	\$ 2,067,219	\$ -	\$ 2,067,219	\$ 2,067,219	\$ -
Departmental income:						
Sale of compost materials	SR0000 42130	80,000	26,597	106,597	106,597	-
Composting tipping fees	SR0000 42131	10,000	-	10,000	10,935	935
Contractor fees	SR0000 42132	5,000	-	5,000	7,659	2,659
Recycling bin sales	SR0000 42133	-	-	-	920	920
Departmental income total		<u>95,000</u>	<u>26,597</u>	<u>121,597</u>	<u>126,111</u>	<u>4,514</u>
Use of money and property:						
Interest earnings	SR0000 42401	<u>5,000</u>	<u>15,858.00</u>	<u>20,858</u>	<u>20,859</u>	<u>1</u>
TOTAL REVENUES		<u>\$ 2,167,219</u>	<u>\$ 42,455</u>	<u>\$ 2,209,674</u>	<u>\$ 2,214,189</u>	<u>\$ 4,515</u>

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TOWN OF ORCHARD PARK, NEW YORK
Garbage and Refuse Fund
Schedule of Expenditures and Other Financing Uses—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
HOME AND COMMUNITY SERVICES:						
Garbage:						
Contractual expenses						
Contracted brush pick-up	SR8160 50405	\$ 147,175	\$ 62,365	\$ 209,540	\$ 209,540	\$ -
Accounting fees	SR8160 50451	3,200	-	3,200	3,200	-
Auditing fees	SR8160 50452	2,040	(2,040)	-	-	-
SWMP charge	SR8160 50435	2,000	(2,000)	-	-	-
Recycling bin expense	SR8160 50455	1,000	(1,000)	-	-	-
Contractual services - basic	SR8160 50503	<u>1,718,000</u>	<u>33,378</u>	<u>1,751,378</u>	<u>1,751,378</u>	<u>-</u>
Garbage total		<u>1,873,415</u>	<u>90,703</u>	<u>1,964,118</u>	<u>1,964,118</u>	<u>-</u>
Composting:						
Personal services						
Elected official	SR8161 50100	5,000	-	5,000	5,000	-
Nonunion full time	SR8161 50103	62,254	14,270	76,524	76,523	1
Nonunion part time	SR8161 50104	22,000	(12,326)	9,674	9,674	-
Equipment						
Composting equipment	SR8161 50200	25,000	(16,749)	8,251	8,251	-
Contractual expenses						
Supplies	SR8161 50400	5,000	(2,990)	2,010	2,010	-
Clothing allowance	SR8161 50407	350	100	450	450	-
First aid supplies	SR8161 50408	150	-	150	-	150
Recycling initiatives/marketing	SR8161 50411	1,500	(1,500)	-	-	-
Travel and conference	SR8161 50413	600	(470)	130	-	130
Gas, fuel, oil, anti-freeze	SR8161 50416	30,000	(5,208)	24,792	24,791	1
Telephone	SR8161 50420	1,900	(1,900)	-	-	-
Electric	SR8161 50421	3,800	(1)	3,799	2,624	1,175
Water	SR8161 50423	1,200	791	1,991	1,991	-
Equipment repair and maintenance	SR8161 50444	22,000	13,270	35,270	35,269	1
Composting testing and reporting	SR8161 50447	1,500	-	1,500	464	1,036
Equipment rental	SR8161 50456	1,500	-	1,500	-	1,500
Miscellaneous	SR8161 50499	1,000	83	1,083	1,082	1
Allocated cost of operations	SR8161 50520	10,000	(10,000)	-	-	-

(continued)

(concluded)

Account Name	Account Code	Original Budget Appropriation	Transfers	Adjusted Budget Appropriation	Expenditures	Variance with Final Budget
Employee benefits						
State retirement	SR9010 50810	16,566	(8,367)	8,199	8,198	1
Social security	SR9030 50830	5,851	-	5,851	5,620	231
Workers' compensation	SR9040 50840	15,858	(3,546)	12,312	12,312	-
Life insurance	SR9045 50845	100	-	100	93	7
Hospital and medical insurance	SR9060 50860	7,020	6,295	13,315	13,314	1
Dental insurance	SR9061 50861	2,090	-	2,090	1,164	926
Insurance waivers	SR9062 50862	2,400	-	2,400	2,200	200
Flex plan	SR9065 50865	1,580	-	1,580	2	1,578
Medicare	SR9090 50890	1,369	-	1,369	1,314	55
Composting total		<u>247,588</u>	<u>(28,248)</u>	<u>219,340</u>	<u>212,346</u>	<u>6,994</u>
Total expenditures		<u>2,121,003</u>	<u>62,455</u>	<u>2,183,458</u>	<u>2,176,464</u>	<u>6,994</u>
OTHER FINANCING USES:						
Operating transfer out:						
Transfer to Debt Service - principal	SR9901 50910	108,000	-	108,000	108,000	-
Transfer to Debt Service - interest	SR9901 50911	18,216	-	18,216	18,216	-
Transfer to equipment reserve	SR9950 50562	20,000	(20,000)	-	-	-
Total transfers		<u>146,216</u>	<u>(20,000)</u>	<u>126,216</u>	<u>126,216</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES						
		<u>\$ 2,267,219</u>	<u>\$ 42,455</u>	<u>\$ 2,309,674</u>	<u>\$ 2,302,680</u>	<u>\$ 6,994</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund
Combining Balance Sheet—By Project
December 31, 2019

	Project	Assets		Liabilities			Fund Balance		Total
		Cash/Investments	Total Assets	Accounts Payable	Bond Anticipation Notes Payable	Total Liabilities	Committed	Total Fund Balances (Deficits)	Liabilities and Fund Balances (Deficits)
AB001	Unallocated General Building Projects	\$ 57,862	\$ 57,862	\$ -	\$ -	\$ -	\$ 57,862	\$ 57,862	\$ 57,862
AB002	Computer Asset Purchases	5,705	5,705	640	-	640	5,065	5,065	5,705
AB003	Emergency Management Equipment	13,763	13,763	-	-	-	13,763	13,763	13,763
AB004	Brush Mountain Community Activity Center - Building	5,183,517	5,183,517	316,864	6,500,000	6,816,864	(1,633,347)	(1,633,347)	5,183,517
AB005	Brush Mountain Community Activity Center - Site	374,419	374,419	3,240	-	3,240	371,179	371,179	374,419
AB007	OP Municipal Buildings	253,861	253,861	-	60,000	60,000	193,861	193,861	253,861
AB008	Highway Building	129,855	129,855	5,500	-	5,500	124,355	124,355	129,855
AB009	Senior Center Legislative	24,072	24,072	-	-	-	24,072	24,072	24,072
AB010	Animal Control Building	84,031	84,031	18,042	50,000	68,042	15,989	15,989	84,031
AD002	Bussendorfer Drainage	851,318	851,318	784	-	784	850,534	850,534	851,318
AD004	Townwide Drainage Study	43,772	43,772	-	-	-	43,772	43,772	43,772
AD005	Benning Road Drainage	79,035	79,035	-	-	-	79,035	79,035	79,035
AD006	Regional Basin Bray Property	50,081	50,081	-	-	-	50,081	50,081	50,081
AP003	Yates Park LL Ball Diamonds	520,046	520,046	-	-	-	520,046	520,046	520,046
AP005	Yates Park Trail	297,306	297,306	-	-	-	297,306	297,306	297,306
AP006	Webster Road Parking Lot	7,758	7,758	-	-	-	7,758	7,758	7,758
AP007	Park Buildings	5,193	5,193	-	-	-	5,193	5,193	5,193
AP008	Yates Park Recreation Buildings	145,762	145,762	-	-	-	145,762	145,762	145,762
AP009	Brush Mountain Football Field	379,288	379,288	6,000	700,000	706,000	(326,712)	(326,712)	379,288
AP011	Playgrounds 2019	4,971	4,971	-	251,000	251,000	(246,029)	(246,029)	4,971
DB002	Bridge Emergency Repairs	68,759	68,759	-	-	-	68,759	68,759	68,759
DB005	Misc Culverts	464,278	464,278	-	100,000	100,000	364,278	364,278	464,278
DB006	Burmon Dr Reconstruction Highway	423,199	423,199	63,307	-	63,307	359,892	359,892	423,199
DB007	Lexington/Brenner	670,189	670,189	-	150,000	150,000	520,189	520,189	670,189
FX002	Chestnut Ridge Rd Waterline	366,029	366,029	-	200,000	200,000	166,029	166,029	366,029
FX003	Duerr Rd	76,058	76,058	-	50,000	50,000	26,058	26,058	76,058
FX004	Brush Mtn. Waterline	226,589	226,589	-	-	-	226,589	226,589	226,589
FX005	Water Tanks	791,721	791,721	-	374,000	374,000	417,721	417,721	791,721
FX006	Dist. Wide Water Improvement	416,143	416,143	31,660	-	31,660	384,483	384,483	416,143
FX008	Bussendorfer Waterline	804,946	804,946	-	800,000	800,000	4,946	4,946	804,946
G0002	Townwide Sanitary Sewer Study	159,978	159,978	-	-	-	159,978	159,978	159,978
G0003	Burmon Dr Sanitary Sewer	798,016	798,016	31,660	-	31,660	766,356	766,356	798,016
G0004	Hazel Ct Sanitary Sewer Phase II	207,886	207,886	-	-	-	207,886	207,886	207,886
G0005	MidCounty Sanitary Sewer	-	-	-	-	-	-	-	-
G0006	Berg Rd Sanitary Sewer Pump Station	672,463	672,463	-	350,000	350,000	322,463	322,463	672,463
G0007	SS Main Televising and Relining	2,012,366	2,012,366	-	2,000,000	2,000,000	12,366	12,366	2,012,366
G0008	Hillsburo Pump Station Generator	60,371	60,371	-	60,000	60,000	371	371	60,371
SL002	Light Pole Replacement NYSED LED	70,433	70,433	-	70,000	70,000	433	433	70,433
WS002	Water/Sewer Equipment Acquisition	660,108	660,108	-	-	-	660,108	660,108	660,108
		<u>\$ 17,461,147</u>	<u>\$ 17,461,147</u>	<u>\$ 477,697</u>	<u>\$ 11,715,000</u>	<u>\$ 12,192,697</u>	<u>\$ 5,268,450</u>	<u>\$ 5,268,450</u>	<u>\$ 17,461,147</u>

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund—Combining Schedule of Revenues, Expenditures,
Other Financing Sources (Uses) and Changes in Fund Balances (Deficits)—By Project
Year Ended December 31, 2019

Project	Fund Balances (Deficits) 1-1-19	Revenues		Other Financing Sources Transfers In	Total Revenues and Other Financing Sources	
		Use of Money and Property	Miscellaneous			
AB001	Unallocated General Building Projects	\$ 56,722	\$ 1,140	\$ -	\$ 1,140	
AB002	Computer Asset Purchases	52,145	424	-	424	
AB003	Emergency Management Equipment	13,492	271	-	271	
AB004	Brush Mountain Community Activity Center - Building	12,554,535	131,874	-	131,874	
AB005	Brush Mountain Community Activity Center - Site	833,463	12,290	-	42,160	
AB007	OP Municipal Buildings	189,677	4,295	-	4,295	
AB008	Highway Building	132,348	2,577	-	2,577	
AB009	Senior Center Legislative	23,598	474	-	474	
AB010	Animal Control Building	-	598	-	33,525	
AD002	Bussendorfer Drainage	1,076,745	18,993	-	18,993	
AD004	Townwide Drainage Study	42,909	863	-	863	
AD005	Benning Road Drainage	77,477	1,558	-	1,558	
AD006	Regional Basin Bray Property	49,093	988	-	988	
AP003	Yates Park LL Ball Diamonds	509,792	10,254	-	10,254	
AP005	Yates Park Trail	292,600	4,706	-	4,706	
AP006	Webster Road Parking Lot	7,605	153	-	153	
AP007	Park Buildings	5,091	102	-	102	
AP008	Yates Park Recreation Buildings	143,037	2,725	-	2,725	
AP009	Brush Mountain Football Field	-	3,857	-	3,857	
AP011	Playgrounds 2019	-	-	75,000	75,000	
DB002	Bridge Emergency Repairs	67,404	1,355	-	1,355	
DB005	Misc Culverts	356,494	7,968	-	7,968	
DB006	Burmon Dr Reconstruction Highway	635,348	9,901	123,759	133,660	
DB007	Lexington/Brenner	509,028	11,438	-	11,438	
FX002	Chestnut Ridge Rd Waterline	161,545	4,853	-	4,853	
FX003	Duerr Rd	25,241	909	-	909	
FX004	Brush Mtn. Waterline	222,124	4,465	-	4,465	
FX005	Water Tanks	407,222	11,188	-	11,188	
FX006	Dist. Wide Water Improvement	429,550	8,233	-	8,233	
FX008	Bussendorfer Waterline	-	6,421	-	6,421	
G0002	Townwide Sanitary Sewer Study	156,826	3,152	-	3,152	
G0003	Burmon Dr Sanitary Sewer	775,275	15,499	10,000	25,499	
G0004	Hazel Ct Sanitary Sewer Phase II	203,789	4,097	-	4,097	
G0005	MidCounty Sanitary Sewer	218,243	-	-	-	
G0006	Berg Rd Sanitary Sewer Pump Station	60,579	6,853	-	257,134	
G0007	SS Main Televising and Relining	-	16,053	-	16,053	
G0008	Hillsburo Pump Station Generator	-	482	-	482	
SL002	Light Pole Replacement NYSED LED	-	561	-	561	
WS002	Water/Sewer Equipment Acquisition	546,132	12,996	980	100,000	
		<u>\$ 20,835,129</u>	<u>\$ 324,566</u>	<u>\$ 209,739</u>	<u>\$ 432,819</u>	<u>\$ 967,124</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Capital Projects Fund—Combining Schedule of Revenues, Expenditures,
Other Financing Sources (Uses) and Changes in Fund Balances (Deficits)—By Project
Year Ended December 31, 2019

(concluded)

Project	Expenditures Capital Outlay	Other Financing Uses Transfers Out	Total Expenditures and Other Financing Uses	Fund Balances (Deficits) 12-31-19
AB001 Unallocated General Building Projects	\$ -	\$ -	\$ -	\$ 57,862
AB002 Computer Asset Purchases	47,504	-	47,504	5,065
AB003 Emergency Management Equipment	-	-	-	13,763
AB004 Brush Mountain Community Activity Center - Building	14,319,756	-	14,319,756	(1,633,347)
AB005 Brush Mountain Community Activity Center - Site	516,734	-	516,734	371,179
AB007 OP Municipal Buildings	111	-	111	193,861
AB008 Highway Building	10,570	-	10,570	124,355
AB009 Senior Center Legislative	-	-	-	24,072
AB010 Animal Control Building	18,134	-	18,134	15,989
AD002 Bussendorfer Drainage	245,204	-	245,204	850,534
AD004 Townwide Drainage Study	-	-	-	43,772
AD005 Benning Road Drainage	-	-	-	79,035
AD006 Regional Basin Bray Property	-	-	-	50,081
AP003 Yates Park LL Ball Diamonds	-	-	-	520,046
AP005 Yates Park Trail	-	-	-	297,306
AP006 Webster Road Parking Lot	-	-	-	7,758
AP007 Park Buildings	-	-	-	5,193
AP008 Yates Park Recreation Buildings	-	-	-	145,762
AP009 Brush Mountain Football Field	330,569	-	330,569	(326,712)
AP011 Playgrounds 2019	321,029	-	321,029	(246,029)
DB002 Bridge Emergency Repairs	-	-	-	68,759
DB005 Misc Culverts	184	-	184	364,278
DB006 Burmon Dr Reconstruction Highway	409,116	-	409,116	359,892
DB007 Lexington/Brenner	277	-	277	520,189
FX002 Chestnut Ridge Rd Waterline	369	-	369	166,029
FX003 Duerr Rd	92	-	92	26,058
FX004 Brush Mtn. Waterline	-	-	-	226,589
FX005 Water Tanks	689	-	689	417,721
FX006 Dist. Wide Water Improvement	53,300	-	53,300	384,483
FX008 Bussendorfer Waterline	1,475	-	1,475	4,946
G0002 Townwide Sanitary Sewer Study	-	-	-	159,978
G0003 Burmon Dr Sanitary Sewer	34,418	-	34,418	766,356
G0004 Hazel Ct Sanitary Sewer Phase II	-	-	-	207,886
G0005 MidCounty Sanitary Sewer	111,109	107,134	218,243	-
G0006 Berg Rd Sanitary Sewer Pump Station	2,103	-	2,103	322,463
G0007 SS Main Televising and Relining	3,687	-	3,687	12,366
G0008 Hillsburo Pump Station Generator	111	-	111	371
SL002 Light Pole Replacement NYSED LED	128	-	128	433
WS002 Water/Sewer Equipment Acquisition	-	-	-	660,108
	<u>\$ 16,426,669</u>	<u>\$ 107,134</u>	<u>\$ 16,533,803</u>	<u>\$ 5,268,450</u>

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FINANCIAL STATEMENTS OF NONMAJOR GOVERNMENTAL FUNDS

The Town Outside Village Fund accounts for selected services which by New York State Statute cannot be charged to residents of the Village located within the Town.

The Lighting Fund accounts for lighting services provided to areas within the Town.

The Drainage Districts Fund is used to record all revenues and expenditures related to the operation and maintenance of drainage systems within the Town.

Miscellaneous Special Revenue Funds are used to account for funds which can only be used for the following purposes:

- A. Parkland Development—to account for contributions and subdivision fees used to purchase parkland and enhance the parks and playgrounds within the Town.
- B. Public Improvements—to account for funds received from developers to support inspection services and the related payment thereof.
- C. Millennium Bricks—to account for donations received to build a memorial brick walkway within one of the Town's parks.
- D. Wall of Heroes—to account for donations received to honor veterans with their pictures displayed on the wall in the foyer of the Municipal Building.
- E. Orchard Park Community Youth—to account for donations received to perform a survey of the youth in our schools.

The Debt Service Fund is used to account for the payment of principal and interest on serial bonds within all governmental funds.

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TOWN OF ORCHARD PARK, NEW YORK
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Special Revenue			Miscellaneous Special Revenue	Debt Service	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage			
ASSETS						
Cash and cash equivalents	\$ 253,556	\$ 177,495	\$ 153,871	\$ 1,118,248	\$ -	\$ 1,703,170
Restricted cash and cash equivalents	-	-	-	-	334,052	334,052
Investments	466,866	343,009	-	-	-	809,875
Restricted investments	-	-	-	-	562,304	562,304
Receivables	62,942	670	-	-	-	63,612
Prepaid items	12,095	-	-	-	-	12,095
Total assets	<u>\$ 795,459</u>	<u>\$ 521,174</u>	<u>\$ 153,871</u>	<u>\$ 1,118,248</u>	<u>\$ 896,356</u>	<u>\$ 3,485,108</u>
LIABILITIES						
Accounts payable	\$ 838	\$ 47,569	\$ -	\$ -	\$ -	\$ 48,407
Accrued liabilities	15,372	-	-	-	-	15,372
Total liabilities	<u>16,210</u>	<u>47,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,779</u>
FUND BALANCES						
Nonspendable	12,095	-	-	-	-	12,095
Restricted	-	-	-	-	896,356	896,356
Assigned	767,154	473,605	153,871	1,118,248	-	2,512,878
Total fund balances	<u>779,249</u>	<u>473,605</u>	<u>153,871</u>	<u>1,118,248</u>	<u>896,356</u>	<u>3,421,329</u>
Total liabilities and fund balances	<u>\$ 795,459</u>	<u>\$ 521,174</u>	<u>\$ 153,871</u>	<u>\$ 1,118,248</u>	<u>\$ 896,356</u>	<u>\$ 3,485,108</u>

TOWN OF ORCHARD PARK, NEW YORK
Combining Statement of Revenues, Expenditures,
Other Financing Sources and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2019

	Special Revenue			Miscellaneous Special Revenue	Debt Service	Total Nonmajor Funds
	Town Outside Village	Lighting	Drainage			
REVENUES						
Real property taxes	\$ -	\$ 311,804	\$ 26,425	\$ -	\$ -	\$ 338,229
Non property tax items	300,000	-	-	-	-	300,000
Departmental income	431,922	-	-	-	-	431,922
Use of money and property	14,149	12,149	-	-	17,036	43,334
Licenses and permits	1,225	-	-	-	-	1,225
Miscellaneous	-	-	-	83,800	67,149	150,949
Total revenues	<u>747,296</u>	<u>323,953</u>	<u>26,425</u>	<u>83,800</u>	<u>84,185</u>	<u>1,265,659</u>
EXPENDITURES						
Current:						
Public safety	376,047	-	-	-	-	376,047
Health	5,148	-	-	-	-	5,148
Transportation	-	316,770	-	-	-	316,770
Home and community services	97,314	-	-	80	-	97,394
Employee benefits	146,656	-	-	-	-	146,656
Debt Service:						
Principal	-	-	-	-	1,915,000	1,915,000
Interest	-	-	-	-	1,103,335	1,103,335
Total expenditures	<u>625,165</u>	<u>316,770</u>	<u>-</u>	<u>80</u>	<u>3,018,335</u>	<u>3,960,350</u>
Excess (deficiency) of revenues over expenditures	<u>122,131</u>	<u>7,183</u>	<u>26,425</u>	<u>83,720</u>	<u>(2,934,150)</u>	<u>(2,694,691)</u>
OTHER FINANCING SOURCES						
Transfers in	-	-	-	-	2,945,922	2,945,922
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,945,922</u>	<u>2,945,922</u>
Net change in fund balances	122,131	7,183	26,425	83,720	11,772	251,231
Fund balances - beginning	<u>657,118</u>	<u>466,422</u>	<u>127,446</u>	<u>1,034,528</u>	<u>884,584</u>	<u>3,170,098</u>
Fund balances - ending	<u>\$ 779,249</u>	<u>\$ 473,605</u>	<u>\$ 153,871</u>	<u>\$ 1,118,248</u>	<u>\$ 896,356</u>	<u>\$ 3,421,329</u>

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TOWN OF ORCHARD PARK, NEW YORK
Town Outside Village Fund
Schedule of Revenues—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Estimated Revenue	Transfers	Adjusted Estimated Revenue	Revenue	Variance with Final Budget
Non property tax items:						
Sales tax distribution by County	B00000 41120	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
Departmental income:						
Fire inspection fees	B00000 41540	-	-	-	4,800	4,800
Safety inspection fees	B00000 41560	300,000	-	300,000	271,895	(28,105)
Electrical permits	B00000 41562	-	-	-	118,027	118,027
Other fees	B00000 41563	-	-	-	950	950
Zoning fees	B00000 42110	2,000	-	2,000	12,090	10,090
Planning board fees	B00000 42115	3,500	-	3,500	6,250	2,750
Site development fees	B00000 42189	20,000	-	20,000	15,750	(4,250)
Site approval fees	B00000 42190	-	-	-	2,160	2,160
Departmental income total		<u>325,500</u>	<u>-</u>	<u>325,500</u>	<u>431,922</u>	<u>106,422</u>
Use of money and property:						
Interest earnings	B00000 42401	15,000	-	15,000	14,149	(851)
Licenses and permits:						
Operating permits	B00000 42590	-	-	-	1,225	1,225
Total licenses and permits		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,225</u>	<u>1,225</u>
Miscellaneous:						
Other unclassified revenues	B00000 42770	10,000	-	10,000	-	(10,000)
Miscellaneous total		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
TOTAL REVENUES		<u>\$ 650,500</u>	<u>\$ -</u>	<u>\$ 650,500</u>	<u>\$ 747,296</u>	<u>\$ 96,796</u>

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TOWN OF ORCHARD PARK, NEW YORK
Town Outside Village Fund
Schedule of Expenditures—Budget and Actual
Year Ended December 31, 2019

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT						
Information technology services:						
Equipment						
Computer equipment	B01680 50200	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Computer hardware	B01680 50204	1,000	-	1,000	-	1,000
Computer software	B01680 50205	1,000	-	1,000	-	1,000
Contractual expenses						
Copier lease	B01680 50443	2,000	-	2,000	-	2,000
Information technology services total		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Special items						
Contingent	B01910 50550	12,000	(11,102)	898	-	898
Special items total		<u>12,000</u>	<u>(11,102)</u>	<u>898</u>	<u>-</u>	<u>898</u>
General Government Support total		<u>17,000</u>	<u>(11,102)</u>	<u>5,898</u>	<u>-</u>	<u>5,898</u>
PUBLIC SAFETY						
Safety inspection:						
Personal services						
Department manager	B03620 50102	77,280	1,052	78,332	78,331	1
Nonunion full time	B03620 50103	71,508	1,491	72,999	72,998	1
Nonunion part time	B03620 50104	33,801	11,394	45,195	45,194	1
CSEA white collar	B03620 50106	107,510	37,165	144,675	144,676	(1)
Equipment						
Vehicles	B03620 50214	-	22,957	22,957	22,957	-
Contractual expenses						
Office supplies	B03620 50400	2,000	268	2,268	2,268	-
State fire code expenditures	B03620 50401	1,800	(454)	1,346	1,346	-
Shared electrical inspector	B03620 50404	40,000	(40,000)	-	-	-
Uniform, clothing, tool allowance	B03620 50407	600	(252)	348	347	1
Mileage for inspection	B03620 50412	150	1,843	1,993	1,993	-

(continued)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Travel and conference	B03620 50413	1,500	488	1,988	1,987	1
Training	B03620 50414	500	-	500	350	150
Gasoline	B03620 50416	2,400	(165)	2,235	2,235	-
Telephone	B03620 50420	600	(94)	506	499	7
Vehicle repair and maintenance	B03620 50445	2,500	(1,634)	866	866	-
Public safety total		<u>342,149</u>	<u>34,059</u>	<u>376,208</u>	<u>376,047</u>	<u>161</u>
HEALTH						
Registrar of Vital Statistics:						
Personal services						
Salaries	B04020 50100	4,080	1,068	5,148	5,148	-
Contractual expenses						
Other expenses	B04020 50419	190	-	190	-	190
Health Total		<u>4,270</u>	<u>1,068</u>	<u>5,338</u>	<u>5,148</u>	<u>190</u>
HOME AND COMMUNITY SERVICES						
Zoning:						
Personal services						
Appointed official	B08010 50101	6,319	(5)	6,314	6,314	-
CSEA white collar	B08010 50106	23,385	2,953	26,338	26,337	1
Equipment						
Computer remodeling	B08010 50200	100	-	100	-	100
Digitizing equipment	B08010 50210	1,000	-	1,000	-	1,000
Contractual expenses						
Office supplies	B08010 50400	800	-	800	253	547
Travel and conference	B08010 50413	300	-	300	160	140
Publishing	B08010 50450	700	29	729	729	-
Zoning total		<u>32,604</u>	<u>2,977</u>	<u>35,581</u>	<u>33,793</u>	<u>1,788</u>
Planning:						
Personal services						
Appointed official	B08020 50101	31,717	7,006	38,723	38,722	1
Nonunion part time	B08020 50104	10,831	(5,818)	5,013	-	5,013
CSEA white collar	B08020 50106	28,618	(5,233)	23,385	22,709	676
Equipment						
Equipment	B08020 50200	1,000	-	1,000	-	1,000

(continued)

(concluded)

Account Name	Account Code	Original Estimated Appropriations	Transfers	Adjusted Estimated Appropriations	Expenditures	Variance with Final Budget
Contractual expenses						
Office supplies	B08020 50400	1,500	-	1,500	870	630
Resources	B08020 50410	100	-	100	100	-
Travel and conference	B08020 50413	1,000	(45)	955	160	795
Training	B08020 50414	414	45	459	459	-
Publishing	B08020 50450	600	-	600	501	99
Planning total		<u>75,780</u>	<u>(4,045)</u>	<u>71,735</u>	<u>63,521</u>	<u>8,214</u>
Home and Community Services total		<u>108,384</u>	<u>(1,068)</u>	<u>107,316</u>	<u>97,314</u>	<u>10,002</u>
Employee Benefits:						
Employees retirement	B09010 50810	53,720	-	53,720	48,820	4,900
Social security	B09030 50830	24,983	748	25,731	25,731	-
Workers' compensation	B09040 50840	500	-	500	370	130
Life insurance	B09045 50845	540	-	540	310	230
Hospital and medical insurance	B09060 50860	125,000	(5,323)	119,677	50,185	69,492
Dental insurance	B09061 50861	8,659	-	8,659	6,945	1,714
Insurance waivers	B09062 50862	-	4,400	4,400	4,400	-
Flex Plan	B09065 50865	9,327	-	9,327	3,877	5,450
Medicare	B09090 50890	5,843	175	6,018	6,018	-
Employee Benefits Total		<u>228,572</u>	<u>-</u>	<u>228,572</u>	<u>146,656</u>	<u>81,916</u>
TOTAL EXPENDITURES		<u>\$ 700,375</u>	<u>\$ 22,957</u>	<u>\$ 723,332</u>	<u>\$ 625,165</u>	<u>\$ 98,167</u>

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TOWN OF ORCHARD PARK, NEW YORK
Lighting District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 311,804	\$ 311,804	\$ 311,804	\$ -
Use of money and property:	-	-	12,149	12,149
Total revenues	<u>311,804</u>	<u>311,804</u>	<u>323,953</u>	<u>12,149</u>
EXPENDITURES				
Current:				
Transportation	374,804	374,804	316,770	58,034
Total expenditures	<u>374,804</u>	<u>374,804</u>	<u>316,770</u>	<u>58,034</u>
Net change in fund balances*	(63,000)	(63,000)	7,183	70,183
Fund balances - beginning	466,422	466,422	466,422	-
Fund balances - ending	<u>\$ 403,422</u>	<u>\$ 403,422</u>	<u>\$ 473,605</u>	<u>\$ 70,183</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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TOWN OF ORCHARD PARK, NEW YORK
Drainage Districts Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Real property taxes	\$ 26,425	\$ 26,425	\$ 26,425	\$ -
Total revenues	<u>26,425</u>	<u>26,425</u>	<u>26,425</u>	<u>-</u>
EXPENDITURES				
Current:				
Home and community services	26,425	26,425	-	26,425
Total expenditures	<u>26,425</u>	<u>26,425</u>	<u>-</u>	<u>26,425</u>
Net change in fund balances	-	-	26,425	26,425
Fund balances - beginning	127,446	127,446	127,446	-
Fund balances - ending	<u>\$ 127,446</u>	<u>\$ 127,446</u>	<u>\$ 153,871</u>	<u>\$ 26,425</u>

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Balance Sheet
December 31, 2019

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	Total
ASSETS						
Cash and cash equivalents	\$ 272,173	\$ 842,827	\$ 2,854	\$ 264	\$ 130	\$ 1,118,248
Total assets	\$ 272,173	\$ 842,827	\$ 2,854	\$ 264	\$ 130	\$ 1,118,248
 FUND BALANCES						
Assigned	\$ 272,173	\$ 842,827	\$ 2,854	\$ 264	\$ 130	\$ 1,118,248
Total fund balances	\$ 272,173	\$ 842,827	\$ 2,854	\$ 264	\$ 130	\$ 1,118,248

TOWN OF ORCHARD PARK, NEW YORK
Miscellaneous Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2019

	Parkland Development	Public Improvements	Millennium Bricks	Wall of Heroes	OP Comm. Youth	Total
REVENUE						
Miscellaneous						
Developers fees	\$ -	\$ 83,800	\$ -	\$ -	\$ -	\$ 83,800
Total revenues	-	83,800	-	-	-	83,800
EXPENDITURES						
Current:						
Home and community services	-	80	-	-	-	80
Total expenditures	-	80	-	-	-	80
Net change in fund balances	-	83,720	-	-	-	83,720
Fund balances - beginning	272,173	759,107	2,854	264	130	1,034,528
Fund balances - ending	\$ 272,173	\$ 842,827	\$ 2,854	\$ 264	\$ 130	\$ 1,118,248

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TOWN OF ORCHARD PARK, NEW YORK
Debt Service Fund
Schedule of Revenues, Expenditures, Other Financing Sources and
Changes in Fund Balances—Budget and Actual
Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUE				
Use of money and property	\$ -	\$ -	\$ 17,036	\$ 17,036
Miscellaneous	-	-	67,149	67,149
Total revenues	-	-	84,185	84,185
EXPENDITURES				
Debt service:				
Principal	\$ 1,915,000	\$ 1,915,000	\$ 1,915,000	\$ -
Interest	1,109,135	1,109,135	1,103,335	5,800
Total expenditures	3,024,135	3,024,135	3,018,335	5,800
OTHER FINANCING SOURCES				
Transfers in	2,951,722	2,951,722	2,945,922	(5,800)
Total other financing sources	2,951,722	2,951,722	2,945,922	(5,800)
Net change in fund balances*	(72,413)	(72,413)	11,772	84,185
Fund balances - beginning	884,584	884,584	884,584	-
Fund balances - ending	\$ 812,171	\$ 812,171	\$ 896,356	\$ 84,185

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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TOWN OF ORCHARD PARK, NEW YORK
Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended December 31, 2019

	Balance 1/1/2019	Additions	Deductions	Balance 12/31/2019
ASSETS				
Cash and cash equivalents	\$ 1,593,148	\$ 12,316,100	\$ 12,162,780	\$ 1,746,468
Receivables	-	-	-	-
Total assets	\$ 1,593,148	\$ 12,316,100	\$ 12,162,780	\$ 1,746,468
 LIABILITIES				
Agency liabilities	\$ 1,593,148	\$ 12,316,100	\$ 12,162,780	\$ 1,746,468
Total liabilities	\$ 1,593,148	\$ 12,316,100	\$ 12,162,780	\$ 1,746,468

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STATISTICAL SECTION

(UNAUDITED)

This section of the Town of Orchard Park’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town’s overall financial health.

Contents	Page
Financial Trends	120
<i>These schedules contain trend information to help the reader understand how the Town’s financial performance and well-being have changed over time.</i>	
Revenue Capacity	126
<i>These schedules contain information to help the reader assess the Town’s most significant revenue source, real property taxes.</i>	
Debt Capacity	134
<i>These schedules present information to help the reader assess the affordability of the Town’s current levels of outstanding debt and the Town’s ability to issue additional debt in the future.</i>	
Demographic and Economic Information	137
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town’s financial activities take place.</i>	
Operating Information	140
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the Town’s financial report relates to the services the Town provides and the activities it performs.</i>	

TOWN OF ORCHARD PARK, NEW YORK
Net Position
Last Ten Fiscal Years
(accrual basis accounting)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental activities					(as restated)			(as restated)		
Net investment in capital assets	\$ 48,579,981	\$ 49,380,438	\$ 50,751,773	\$ 51,074,862	\$ 53,551,790	\$ 54,717,321	\$ 55,613,021	\$ 57,728,547	\$ 57,967,470	\$ 59,692,952
Restricted for:										
Cemetery	21,822	20,360	20,405	19,926	19,423	18,763	18,332	18,375	18,438	18,795
Senior center	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,297
Tax stabilization	655,900	655,900	655,900	655,900	655,900	655,900	655,900	655,900	655,900	668,568
Capital improvements	-	-	-	729,815	729,815	665,115	582,422	582,422	582,422	593,672
Town historian	-	6,977	5,888	5,884	5,920	5,931	5,931	5,931	5,931	6,046
Historical survey	-	9,478	9,215	9,186	9,186	9,186	8,834	8,834	8,834	9,005
DWI program	-	-	-	157,994	185,305	203,762	180,370	189,582	131,052	146,463
D.A.R.E. program	20,590	24,543	30,151	30,349	32,234	38,905	48,631	48,087	45,731	49,874
Public safety - equipment	-	-	-	-	20,890	41,780	62,670	83,560	104,450	127,761
Public safety - vehicles	-	-	-	-	22,855	45,710	68,565	91,420	114,275	139,779
Debt service	131,398	358,856	-	500,000	538,388	767,536	998,389	1,870,985	1,805,764	1,742,784
Records management	-	-	-	-	-	-	-	-	-	-
Insurance deductibles	-	-	-	-	-	-	-	-	-	-
Insurance workers compensation	-	729,815	729,815	-	-	-	-	-	-	-
Unrestricted	13,362,814	12,932,938	14,115,533	13,445,500	13,563,989	13,375,818	10,281,617	(184,136)	(252,811)	(432,211)
Total net position	<u>\$ 62,773,777</u>	<u>\$ 64,120,577</u>	<u>\$ 66,319,952</u>	<u>\$ 66,630,688</u>	<u>\$ 69,336,967</u>	<u>\$ 70,546,999</u>	<u>\$ 68,525,954</u>	<u>\$ 61,100,779</u>	<u>\$ 61,188,728</u>	<u>\$ 62,764,785</u>

TOWN OF ORCHARD PARK, NEW YORK
Changes in Net Position
Last Ten Fiscal Years
(accrual basis accounting)

Expenses	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Primary government:										
Governmental activities:										
General government support	\$ 3,312,740	\$ 3,613,342	\$ 3,407,739	\$ 3,675,588	\$ 3,933,316	\$ 3,925,467	\$ 4,191,381	\$ 4,733,352	\$ 4,465,780	\$ 4,786,703
Education	10,513	10,260	12,317	12,716	16,059	9,349	12,983	27,860	23,470	12,163
Public safety	4,604,455	4,227,894	4,638,490	5,465,392	5,575,970	5,702,964	6,663,867	7,062,653	6,806,070	7,351,208
Health	5,246	5,292	5,338	6,711	6,463	5,339	5,575	5,582	5,110	6,597
Transportation	4,431,902	4,007,675	4,768,960	5,189,557	5,386,427	4,728,300	4,947,574	5,989,706	5,658,353	5,441,525
Economic assistance and opportunity	398	402	405	-	409	401	417	48,907	19,099	-
Culture and recreation	1,563,194	1,905,011	1,679,076	1,944,499	2,020,410	1,866,844	1,895,328	2,008,397	1,974,172	2,276,698
Home and community services	4,135,182	4,361,575	4,712,577	5,061,596	5,260,850	5,403,081	6,612,633	6,630,290	6,061,406	6,094,938
Interest and other fiscal charges	329,252	312,502	333,175	339,269	263,306	297,979	455,727	580,158	845,782	1,098,746
Total primary government expenses	<u>18,392,882</u>	<u>18,443,953</u>	<u>19,558,077</u>	<u>21,695,328</u>	<u>22,463,210</u>	<u>21,939,724</u>	<u>24,785,485</u>	<u>27,086,905</u>	<u>25,859,242</u>	<u>27,068,578</u>
Program revenues										
Governmental activities:										
Charges for services:										
General government support	63,870	75,783	70,711	68,792	68,413	144,400	150,340	473,458	444,440	484,563
Public safety	410,440	314,896	357,813	555,914	630,294	808,994	798,687	549,022	527,020	725,469
Transportation	92,415	97,036	99,402	96,331	84,569	87,106	89,719	92,411	113,094	107,487
Culture and recreation	388,142	412,565	510,935	549,948	589,015	588,625	508,025	565,401	683,701	779,017
Home and community services	304,151	365,075	352,183	378,640	307,233	241,134	270,850	331,339	252,921	288,735
Operating grants and contributions	206,362	183,185	157,432	187,455	216,298	717,075	227,863	274,498	278,795	290,986
Capital grants and contributions	561,489	189,329	343,137	187,037	857,681	-	339,727	50,000	195,000	133,759
Total primary government program revenue	<u>2,026,869</u>	<u>1,637,869</u>	<u>1,891,613</u>	<u>2,024,117</u>	<u>2,753,503</u>	<u>2,587,334</u>	<u>2,385,211</u>	<u>2,336,129</u>	<u>2,494,971</u>	<u>2,810,016</u>
Primary government net expense	<u>(16,366,013)</u>	<u>(16,806,084)</u>	<u>(17,666,464)</u>	<u>(19,671,211)</u>	<u>(19,709,707)</u>	<u>(19,352,390)</u>	<u>(22,400,274)</u>	<u>(24,750,776)</u>	<u>(23,364,271)</u>	<u>(24,258,562)</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Changes in Net Position
Last Ten Fiscal Years
(accrual basis accounting)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
										(concluded)
General revenues										
Property taxes	11,573,254	11,878,952	12,299,096	12,696,824	12,938,479	13,282,828	14,019,842	14,300,875	15,323,460	16,309,763
Non-property tax items	3,957,018	4,420,177	4,490,891	4,612,083	4,722,868	4,810,620	4,816,689	4,904,225	5,072,848	5,340,608
Use of money and property	170,541	151,867	124,628	104,794	76,835	56,577	67,375	107,223	308,077	738,502
Sale of property and compensation for loss	-	-	-	71,427	-	-	-	-	-	-
Miscellaneous	134,512	791,564	2,059,114	1,500,313	3,418,833	1,319,618	504,087	4,143,182	1,718,679	2,208,548
State support (unrestricted)	837,314	910,324	892,110	996,506	1,028,349	1,092,779	971,236	1,088,824	1,029,156	1,237,198
Federal support (unrestricted)	-	-	-	-	-	-	-	-	-	-
Total general revenues	<u>16,672,639</u>	<u>18,152,884</u>	<u>19,865,839</u>	<u>19,981,947</u>	<u>22,185,364</u>	<u>20,562,422</u>	<u>20,379,229</u>	<u>24,544,329</u>	<u>23,452,220</u>	<u>25,834,619</u>
Change in net position	<u>\$ 306,626</u>	<u>\$ 1,346,800</u>	<u>\$ 2,199,375</u>	<u>\$ 310,736</u>	<u>\$ 2,475,657</u>	<u>\$ 1,210,032</u>	<u>\$ (2,021,045)</u>	<u>\$ (206,447)</u>	<u>\$ 87,949</u>	<u>\$ 1,576,057</u>

TOWN OF ORCHARD PARK, NEW YORK
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General fund										
Reserved	\$ 955,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	6,616,775	-	-	-	-	-	-	-	-	-
Nonspendable	-	246,887	88,199	113,456	126,973	83,208	77,033	95,210	110,186	110,729
Restricted	-	1,448,345	1,422,495	1,421,983	1,431,931	1,420,182	1,474,515	1,528,971	1,529,034	1,558,569
Committed	-	898,759	873,317	885,199	859,387	881,026	871,058	871,058	871,058	838,270
Assigned	-	746,294	846,616	1,509,892	1,278,195	1,274,414	1,625,061	1,876,646	1,967,861	1,375,070
Unassigned	-	5,008,030	5,597,586	5,104,866	5,396,313	5,470,452	5,197,231	4,541,235	3,876,228	4,682,763
Total general fund	<u>\$ 7,572,306</u>	<u>\$ 8,348,315</u>	<u>\$ 8,828,213</u>	<u>\$ 9,035,396</u>	<u>\$ 9,092,799</u>	<u>\$ 9,129,282</u>	<u>\$ 9,244,898</u>	<u>\$ 8,913,120</u>	<u>\$ 8,354,367</u>	<u>\$ 8,565,401</u>
All other governmental funds										
Reserved	\$ 878,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	9,425,215	-	-	-	-	-	-	-	-	-
Capital projects funds	1,523,634	-	-	-	-	-	-	-	-	-
Nonspendable	-	77,581	272,476	342,974	368,547	332,786	328,007	333,859	379,675	346,340
Restricted	-	358,856	373,946	1,020,463	920,655	1,165,172	1,288,423	2,159,019	2,076,657	1,945,475
Committed	-	2,714,279	2,551,501	-	-	4,888,946	9,736,587	6,982,714	20,876,845	5,310,166
Assigned	-	9,373,588	9,648,334	8,700,218	8,382,288	8,525,607	7,946,276	7,587,930	7,390,842	7,913,728
Unassigned	-	(1,513,548)	(1,416,278)	(362,080)	(626,427)	-	-	-	-	-
Total all other governmental funds	<u>\$ 11,827,555</u>	<u>\$ 11,010,756</u>	<u>\$ 11,429,979</u>	<u>\$ 9,701,575</u>	<u>\$ 9,045,063</u>	<u>\$ 14,912,511</u>	<u>\$ 19,299,293</u>	<u>\$ 17,063,522</u>	<u>\$ 30,724,019</u>	<u>\$ 15,515,709</u>

Note: The Town implemented GASB Statement No. 54 in the year ended December 31, 2011.

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TOWN OF ORCHARD PARK, NEW YORK
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenues										
Taxes	\$ 15,530,272	\$ 16,299,129	\$ 16,789,987	\$ 17,308,907	\$ 17,661,347	\$ 18,093,448	\$ 18,836,531	\$ 19,205,100	\$ 20,396,308	\$ 21,650,371
Departmental income	669,158	603,501	752,338	970,481	1,024,570	1,208,297	1,110,508	1,261,932	1,448,285	1,743,224
Intergovernmental charges	92,815	97,436	100,402	96,731	84,969	162,506	165,319	167,811	170,783	174,579
Use of money and property	170,541	151,867	124,628	104,794	76,835	56,577	67,375	107,223	308,077	738,502
Licenses and permits	32,708	47,843	45,556	42,468	42,285	41,023	38,773	48,451	56,092	73,858
Fines and forfeitures	268,819	211,374	208,822	238,086	322,634	332,858	344,630	324,482	273,530	293,297
Miscellaneous	324,510	615,741	549,210	605,350	397,308	448,435	278,773	669,172	459,299	522,807
Interfund revenues	5,520	5,521	5,662	6,170	6,209	6,575	100	5,863	6,006	6,325
State aid	1,604,263	1,089,053	1,172,126	1,369,096	1,378,318	1,461,377	1,197,170	1,408,259	1,268,844	1,514,520
Federal aid	902	4,456	220,553	1,902	724,010	348,477	341,656	5,063	39,107	13,664
Total revenues	<u>\$ 18,699,508</u>	<u>\$ 19,125,921</u>	<u>\$ 19,969,284</u>	<u>\$ 20,743,985</u>	<u>\$ 21,718,485</u>	<u>\$ 22,159,573</u>	<u>\$ 22,380,835</u>	<u>\$ 23,203,356</u>	<u>\$ 24,426,331</u>	<u>\$ 26,731,147</u>
Expenditures										
General government support	2,371,801	2,491,347	2,334,600	2,492,917	2,489,274	2,789,647	2,919,036	3,138,091	3,328,224	3,592,675
Public safety	3,537,377	3,143,158	3,410,170	4,121,317	4,100,217	4,274,807	4,837,873	5,039,295	5,500,405	5,757,498
Transportation	2,859,114	2,843,368	2,790,614	3,149,104	3,210,763	3,190,232	3,190,980	3,196,305	3,394,315	3,135,563
Other	12,175	11,916	13,374	14,337	16,825	11,304	13,616	59,013	37,327	14,640
Culture and recreation	1,288,676	1,245,268	1,253,836	1,314,445	1,325,881	1,261,026	1,245,835	1,290,769	1,432,656	1,591,663
Home and community services	2,587,922	2,671,402	2,977,387	2,974,543	2,989,041	3,227,301	3,831,471	4,247,052	3,585,263	3,725,743
Employee benefits	3,793,722	3,800,653	4,222,996	4,652,362	4,938,565	5,275,305	4,905,056	5,067,994	5,009,769	4,465,637
Capital outlay	1,318,231	2,037,899	1,087,705	2,552,382	2,309,686	1,633,223	5,536,665	1,953,858	7,086,756	16,426,669
Debt service										
Principal	605,000	615,000	650,000	655,000	670,000	675,000	1,125,000	1,135,000	1,635,000	1,915,000
Interest	330,981	306,700	329,481	338,799	267,342	277,797	353,758	643,528	628,263	1,103,335
Total expenditures	<u>18,704,999</u>	<u>19,166,711</u>	<u>19,070,163</u>	<u>22,265,206</u>	<u>22,317,594</u>	<u>22,615,642</u>	<u>27,959,290</u>	<u>25,770,905</u>	<u>31,637,978</u>	<u>41,728,423</u>
Excess (deficiency) of revenues over expenditures	<u>(5,491)</u>	<u>(40,790)</u>	<u>899,121</u>	<u>(1,521,221)</u>	<u>(599,109)</u>	<u>(456,069)</u>	<u>(5,578,455)</u>	<u>(2,567,549)</u>	<u>(7,211,647)</u>	<u>(14,997,276)</u>

(continued)

TOWN OF ORCHARD PARK, NEW YORK
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u> (concluded)
Other Financing Sources (Uses)										
Serial bonds issued	-	-	-	-	-	6,360,000	9,850,000	-	20,200,000	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium on obligations	-	-	-	-	-	-	230,853	-	113,391	-
Transfers in	1,188,173	1,997,013	1,826,226	3,710,488	3,682,928	4,085,599	3,020,583	4,538,933	5,849,474	4,582,521
Transfers out	<u>(1,188,173)</u>	<u>(1,997,013)</u>	<u>(1,826,226)</u>	<u>(3,710,488)</u>	<u>(3,682,928)</u>	<u>(4,085,599)</u>	<u>(3,020,583)</u>	<u>(4,538,933)</u>	<u>(5,849,474)</u>	<u>(4,582,521)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,360,000</u>	<u>10,080,853</u>	<u>-</u>	<u>20,313,391</u>	<u>-</u>
Net change in fund balances	<u>\$ (5,491)</u>	<u>\$ (40,790)</u>	<u>\$ 899,121</u>	<u>\$ (1,521,221)</u>	<u>\$ (599,109)</u>	<u>\$ 5,903,931</u>	<u>\$ 4,502,398</u>	<u>\$ (2,567,549)</u>	<u>\$ 13,101,744</u>	<u>\$ (14,997,276)</u>
Debt service as a percentage of noncapital expenditures	<u>5.4%</u>	<u>6.1%</u>	<u>6.4%</u>	<u>5.6%</u>	<u>5.7%</u>	<u>5.2%</u>	<u>7.4%</u>	<u>9.4%</u>	<u>10.6%</u>	<u>14.5%</u>

TOWN OF ORCHARD PARK, NEW YORK
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years – (Unaudited)

(2) Year	Residential Property	Commercial Property	Recreation & Entertainment	Community Service	Other	Real Property Value	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	(1) Taxable Assessed Value as a Percentage of Actual Taxable Value
2010	\$ 1,134,616,166	\$222,924,214	\$ 185,443,800	\$ 138,356,100	\$ 170,873,233	\$ 1,852,213,513	\$ 370,809,354	\$ 1,481,404,159	5.329626	\$ 2,554,145,102	58.00%
2011	1,144,193,672	232,249,144	178,688,300	138,161,900	168,918,563	1,862,211,579	372,995,501	1,489,216,078	5.463814	2,567,613,928	58.00%
2012	1,147,403,650	239,646,550	178,791,900	136,532,000	164,172,907	1,866,547,007	369,463,089	1,497,083,918	5.643877	2,581,179,169	58.00%
2013	1,152,941,589	243,156,116	178,535,050	137,763,100	161,384,306	1,873,780,161	364,942,420	1,508,837,741	5.844393	2,647,083,756	57.00%
2014	1,163,577,924	249,410,986	178,986,800	137,968,300	165,028,080	1,894,972,090	364,150,575	1,530,821,515	5.947355	2,685,651,781	57.00%
2015	1,177,147,437	254,622,701	177,644,600	138,222,800	163,126,202	1,910,763,740	365,530,461	1,545,233,279	6.086486	2,809,515,053	55.00%
2016	1,191,278,751	261,216,576	177,644,600	137,420,800	157,303,498	1,924,864,225	361,730,121	1,563,134,104	6.192343	2,921,745,989	53.50%
2017	1,205,429,042	264,507,711	177,706,900	141,073,300	152,941,347	1,941,658,300	362,822,094	1,578,836,206	6.280401	3,036,223,473	52.00%
2018	1,218,597,024	262,899,493	176,692,000	141,023,900	151,675,183	1,950,887,600	357,687,745	1,593,199,855	6.837205	3,154,851,198	50.50%
2019	1,228,351,143	262,042,638	176,609,700	141,261,875	151,288,143	1,959,553,499	352,397,207	1,607,156,292	7.228554	3,313,724,313	48.50%

NOTES:

- (1) Ratio is the equalization rate obtained from the Town of Orchard Park Assessor.
- (2) The years indicated relate to tax levy year. Assessments are compiled from the Town's tax rolls for the preceding year and the equalization rate shown relates to such assessment year.

Source: Town of Orchard Park Assessor

TOWN OF ORCHARD PARK, NEW YORK
Combined County, Town, Village (if applicable) and School
District Property Tax Rates (per \$1,000)
Classified by School District Location Within Town
Last Ten Fiscal Years – (Unaudited)

Town Direct Rates				Overlapping Tax Rates			
Year	General Town/ Public Safety Tax Rate	Highway Tax Rate	Total Direct Tax Rate	Orchard Park		Hamburg	West Seneca
				Village	Town Outside Village	Town Outside Village	Town Outside Village
2010	\$ 2.914751	\$ 2.414875	\$ 5.329626	\$ 44.354016	\$ 41.604016	\$ 43.500305	\$ 41.571060
2011	2.969275	2.494539	5.463814	46.088321	43.088321	44.770415	41.853065
2012	3.083415	2.560462	5.643877	48.238792	44.738792	46.815485	43.117110
2013	3.215740	2.628653	5.844393	49.508918	45.889818	48.209659	44.136768
2014	3.229360	2.717995	5.947355	50.661125	47.709068	49.547713	45.563214
2015	3.377057	2.709429	6.086486	51.444068	47.709068	50.384855	45.120688
2016	3.450547	2.741796	6.192343	52.703834	48.883834	52.648546	47.484634
2017	3.532963	2.747438	6.280401	53.689681	49.679681	51.757964	48.043894
2018	3.877983	2.959222	6.837205	54.975804	50.895804	51.916780	50.059522
2019	4.319703	2.908851	7.228554	56.666939	52.506939	53.466427	51.098345

NOTES:

- (1) There is no limitation, either as to rate or amount, with respect to ad valorem taxes on taxable real property in the Town which may be required to pay principal and interest of its bonded indebtedness.
- (2) Taxes, other than Village and School, are due January 1 to February 15 without penalty. Penalties are 1.5% - February 16-28, 3% - March 1-15, 4.5% - March 16 - 31, 6% - April 1 - 17, 7.5% - April 18 to May 1, then 1.5% additional each month thereafter. Unpaid taxes are returned to the Erie County Commissioner of Finance on or about July 1.
- (3) Assessed values used by the Villages vary from the Town's assessed values because different equalization rates are applicable. For this reason tax rates in the Villages cannot be compared with rates of Town Outside Village.

Source: Erie County Department of Real Property Tax Services

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Village of Orchard Park – Orchard Park Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates					Total
	Village	Town	School	County		
2010	\$ 2.750000	\$ 5.329626	\$ 27.497778	\$ 8.776612	\$ 44.354016	
2011	3.000000	5.463814	28.871759	8.752748	46.088321	
2012	3.500000	5.643877	30.315836	8.779079	48.238792	
2013	3.619100	5.844393	31.265737	8.779688	49.508918	
2014	3.692700	5.947355	32.007061	9.014009	50.661125	
2015	3.735000	6.086486	32.663577	8.959005	51.444068	
2016	3.820000	6.192343	33.441153	9.250338	52.703834	
2017	4.010000	6.280401	33.905012	9.494268	53.689681	
2018	4.080000	6.837205	34.345069	9.713530	54.975804	
2019	4.160000	7.228554	35.525824	9.752561	56.666939	

Source: Erie County Department of Real Property Tax Services

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Town Outside Village – Orchard Park Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates			
	Town	School	County	Total
2010	\$ 5.329626	\$ 27.497778	\$ 8.776612	\$ 41.604016
2011	5.463814	28.871759	8.752748	43.088321
2012	5.643877	30.315836	8.779079	44.738792
2013	5.844393	31.265737	8.779688	45.889818
2014	6.086486	32.007061	8.959005	47.709068
2015	6.086486	32.663577	8.959005	47.709068
2016	6.192343	33.441153	9.250338	48.883834
2017	6.280401	33.905012	9.494268	49.679681
2018	6.837205	34.345069	9.713530	50.895804
2019	7.228554	35.525824	9.752561	52.506939

Source: Erie County Department of Real Property Tax Services

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Town Outside Village – Hamburg Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates			
	Town	School	County	Total
2010	\$ 5.329626	\$ 29.394067	\$ 8.776612	\$ 43.500305
2011	5.463814	30.553853	8.752748	44.770415
2012	5.643877	32.392529	8.779079	46.815485
2013	5.844393	33.585578	8.779688	48.209659
2014	6.086486	34.502222	8.959005	49.547713
2015	6.086486	35.339364	8.959005	50.384855
2016	6.192343	37.205865	9.250338	52.648546
2017	6.280401	35.983295	9.494268	51.757964
2018	6.837205	35.366045	9.713530	51.916780
2019	7.228554	36.485312	9.752561	53.466427

Source: Erie County Department of Real Property Tax Services

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Rates (per \$1,000)
Town Outside Village – West Seneca Central School District
Last Ten Fiscal Years – (Unaudited)

Year	Tax Rates			
	Town	School	County	Total
2010	\$ 5.329626	\$ 27.464822	\$ 8.776612	\$ 41.571060
2011	5.463814	27.636503	8.752748	41.853065
2012	5.643877	28.694154	8.779079	43.117110
2013	5.844393	29.512687	8.779688	44.136768
2014	6.086486	30.517723	8.959005	45.563214
2015	6.086486	30.075197	8.959005	45.120688
2016	6.192343	32.041953	9.250338	47.484634
2017	6.280401	32.269225	9.494268	48.043894
2018	6.837205	33.508787	9.713530	50.059522
2019	7.228554	34.117230	9.752561	51.098345

Source: Erie County Department of Real Property Tax Services

TOWN OF ORCHARD PARK, NEW YORK
Principal Property Taxpayers
Current Year and Ten Years Ago – (Unaudited)

Taxpayer	Type of Business	2019			2010		
		Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
QC Properties, LLC	Commercial/Retail	\$ 13,378,400	1	0.83%	\$ 12,344,275	4	0.83%
TM Orchard Park	Apartments	13,184,900	2	0.82%	13,360,000	3	0.90%
New York State Electric & Gas	Utility	12,469,202	3	0.78%	13,544,854	2	0.91%
Young-Reidman, LLC	Apartments	9,683,098	4	0.60%	8,764,600	7	0.59%
Orchard Park TK Owner, LLC	Commercial/Retail	9,214,000	5	0.57%	N/R	N/R	N/R
National Fuel Gas	Utility	8,771,650	6	0.55%	10,617,685	5	0.72%
Armor Road, LLC	Nursing Home	7,300,000	7	0.45%	7,841,400	8	0.53%
Verizon	Utility	7,252,393	8	0.45%	19,388,090	1	1.31%
Quaker 20A Realty LLC	Medical	6,283,380	9	0.39%	N/R	N/R	N/R
Lowes Home Centers	Commercial/Retail	5,468,000	10	0.34%	N/R	N/R	N/R
DDR Orchard Park LLC	Commercial/Retail	N/R	N/R	N/R	9,272,438	6	0.63%
Target	Commercial/Retail	N/R	N/R	N/R	6,828,310	9	0.46%
Orchard Glenn	Nursing Home	N/R	N/R	N/R	5,110,000	10	0.34%
Total		<u>\$ 93,005,023</u>		<u>5.79%</u>	<u>\$ 107,071,652</u>		<u>7.23%</u>
Total Taxable Assessed Valuation		<u>\$ 1,607,156,292</u>		<u>100%</u>	<u>\$ 1,481,404,159</u>		<u>100%</u>

Source: Town of Orchard Park Assessor

TOWN OF ORCHARD PARK, NEW YORK
Property Tax Levies and Collections
Last Ten Fiscal Years – (Unaudited)

<u>Year</u>	<u>(1) Total Levy</u>	<u>Total Collection At Date of Return</u>	<u>(2) Town/County Percentage Collected At Date of Return</u>	<u>(2) Town Percentage Collected At Date of Return</u>
2010	\$ 30,640,200	\$ 29,822,606	97.33%	100.00%
2011	31,193,315	30,137,417	96.61%	100.00%
2012	32,032,539	30,993,915	96.76%	100.00%
2013	32,541,057	31,898,359	98.02%	100.00%
2014	33,323,971	32,523,779	97.60%	100.00%
2015	33,860,829	33,123,280	97.82%	100.00%
2016	35,463,793	34,742,809	97.97%	100.00%
2017	36,381,004	35,681,103	98.08%	100.00%
2018	37,946,679	37,270,885	98.22%	100.00%
2019	39,614,386	38,976,380	98.39%	100.00%

(1) The total levy includes the billing for Erie County real property taxes which are jointly billed with the Town levies.

Tax payments are due January 1 to February 15 without penalty. Penalties are:

February 16 - February 28	1.5%
March 1 - 15	3%
March 16 - April 2	4.5%
April 3 - 16	6%
April 17 - April 30	7.5%
1.5% added each month thereafter	

(2) The tax roll is returned to the Erie County Commissioner of Finance after June 30 at which time all unpaid taxes and penalties are payable to him. The Town retains their full tax levies for all funds and special districts prior to remitting the balance plus unpaid items to the County. Thus, the Town has received 100% of its tax levy at the date of return. The County is responsible for collecting the remainder of Erie County real property taxes.

Source: Town of Orchard Park Receiver of Taxes

TOWN OF ORCHARD PARK, NEW YORK
Ratios of Outstanding Debt
Last Ten Fiscal Years – (Unaudited)

Year	General Obligation Bonds	Premium on Serial Bonds	Total Debt	Net Debt	(1) Percentage of Personal Income	(1) Percentage Actual Taxable Value of Property	(1) Total Debt Per Capita	(1) Net Debt Per Capita
2010	\$ 8,055,000	\$ -	\$13,085,000	\$ 7,696,144	1.25%	0.3%	\$ 450	\$ 265
2011	7,440,000	-	11,920,000	7,440,000	1.14%	0.3%	410	256
2012	6,790,000	-	14,535,000	6,446,205	1.39%	0.2%	500	222
2013	6,135,000	-	13,465,000	5,264,492	1.29%	0.2%	463	181
2014	5,465,000	-	12,320,000	4,697,464	1.18%	0.2%	424	162
2015	11,150,000	-	11,150,000	10,151,611	1.07%	0.4%	384	349
2016	19,875,000	225,089	19,875,000	18,229,104	1.90%	0.6%	684	620
2017	18,740,000	213,546	18,953,546	17,082,561	1.81%	0.5%	652	588
2018	37,305,000	313,828	37,618,828	35,813,064	3.60%	1.1%	1,295	1,233
2019	35,390,000	298,505	35,688,505	33,945,721	4.06%	1.0%	1,208	1,149

(1) The Town has resources externally restricted for the repayment of the principal of debt.
The ratios of general bonded debt utilize net debt.

TOWN OF ORCHARD PARK, NEW YORK
Direct and Overlapping Governmental Activities Debt
As of December 31, 2019 – (Unaudited)

GOVERNMENTAL UNIT	Gross Indebtedness	(1) Estimated Exclusions	Net Indebtedness	(2) Town of Orchard Park Percentage Applicable	Town of Orchard Park Portion
Estimated Direct Debt:					
Town of Orchard Park	\$ 35,688,505	\$ 4,767,600	\$ 30,920,905	100.00 %	\$ 30,920,905
Estimated Overlapping Debt:					
County of Erie	422,062,158	76,122,158	345,940,000	5.16%	17,858,154
School Districts:					
Hamburg Central School District	43,285,000	28,784,525	14,500,475	8.55%	1,239,835
Orchard Park Central School District	44,757,999	31,330,599	13,427,400	80.83%	10,852,886
West Seneca Central School District	20,895,000	17,823,435	3,071,565	3.55%	109,017
Total Estimated Overlapping Debt	<u>531,000,157</u>	<u>154,060,717</u>	<u>376,939,440</u>		<u>30,059,892</u>
Total Estimated Direct and Overlapping Debt	<u>\$ 566,688,662</u>	<u>\$ 158,828,317</u>	<u>\$ 407,860,345</u>		<u>\$ 60,980,797</u>

NOTES:

(1) Under New York State Statutes certain indebtedness related to Water Improvements is excludable and certain Sewer Improvements as well as School indebtedness funded by State Building Aid may be excluded if applied for, in the computation of statutory debt limits.

(2) Overlapping debt for the County of Erie has been calculated based on the assessed value of the Town as a percentage of the County.

The overlapping debt of each school district has been calculated based on the assessed value of the Town as a percentage of the District.

Source: Per most recent data provided - Town 12/31/2019, County 12/31/2019 and Schools 6/30/2019

TOWN OF ORCHARD PARK, NEW YORK
Computation of Legal Debt Margin
Last Ten Fiscal Years – (Unaudited)

Estimated Actual Value of Real Property (After Exemptions) at December 31:		
2015		\$ 2,809,515,053
2016		2,921,745,989
2017		3,036,223,473
2018		3,154,851,198
2019		<u>3,313,724,313</u>
Total - Five Years Full Valuation		<u>\$ 15,236,060,026</u>
Average Full Valuation		<u>\$ 3,047,212,005</u>
Debt Limit - 7% of average full valuation (Note 1)		<u>\$ 213,304,840</u>
Amount of Debt Applicable to Debt Limit:		
Outstanding bonded debt:		
General Fund	\$ 25,225,000	
Highway Fund	5,340,000	
Special District Funds	<u>4,825,000</u>	35,390,000
Less other deductions allowed by law:		
Water bonds	2,889,600	
Budget appropriations	<u>1,878,000</u>	<u>4,767,600</u>
Total amount of net indebtedness applicable to debt limit		<u>30,622,400</u>
LEGAL DEBT MARGIN		<u>\$ 182,682,440</u>
Percentage of debt contracting power exhausted		<u>14.36 %</u>

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$ 129,285,105	\$ 171,495,204	\$ 177,522,642	\$ 180,448,796	\$ 182,499,432	\$ 186,074,612	\$ 191,032,460	\$ 197,403,081	\$ 204,511,825	\$ 213,304,840
Total net debt applicable to limit	<u>8,894,200</u>	<u>7,990,600</u>	<u>10,897,000</u>	<u>10,108,400</u>	<u>9,267,000</u>	<u>6,745,600</u>	<u>15,481,400</u>	<u>14,202,800</u>	<u>32,550,399</u>	<u>30,622,400</u>
Legal debt margin	<u>\$ 120,390,905</u>	<u>\$ 163,504,604</u>	<u>\$ 166,625,642</u>	<u>\$ 170,340,396</u>	<u>\$ 173,232,432</u>	<u>\$ 179,329,012</u>	<u>\$ 175,551,060</u>	<u>\$ 183,200,281</u>	<u>\$ 171,961,426</u>	<u>\$ 182,682,440</u>
Total net debt applicable to the limit as a percentage of debt limit	6.88%	4.66%	6.14%	5.60%	5.08%	3.63%	8.10%	7.19%	15.92%	14.36%

NOTES:

- (1) The provisions of Section 104 of the Local Finance Law specify debt limit of Towns of New York State.
- (2) Under the State Constitution, indebtedness contracted for the construction of sewer facilities during the period from 1962 to 1984 may be excluded at any time, in ascertaining the debt incurring power of the Town upon application to and the technical approval of the State Comptroller. The Town has not submitted such application so it cannot formally exclude such indebtedness.
- (3) There is no constitutional limitation on the amount that may be raised by the Town by tax on real estate in any fiscal year to pay interest and principal on all indebtedness.

Source: Town of Orchard Park Annual Financial Report to the State of New York, Office of the State Comptroller.

TOWN OF ORCHARD PARK, NEW YORK
Demographic and Economic Statistics
Last Ten Calendar Years – (Unaudited)

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Percent High School Graduate or Higher	Percent Bachelor's Degree or Higher	School Enrollment	December Unemployment Rate
2010	27,637	\$ 792,960,804	\$ 28,692	41.4	89.9%	38.9%	5,355	5.9%
2011	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,284	6.3%
2012	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,112	6.0%
2013	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,068	4.8%
2014	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	4,918	4.5%
2015	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,211	3.9%
2016	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,059	3.9%
2017	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	4,969	4.0%
2018	29,054	1,046,002,108	36,002	45.4	96.3%	49.8%	5,043	3.3%
2019	29,538	878,873,652	29,754	43.8	96.0%	46.3%	5,026	3.7%

Source: U.S. Census Bureau, U.S. Department of Labor, Bureau of Labor Statistics and Orchard Park Central School District

TOWN OF ORCHARD PARK, NEW YORK
Principal Employers
Current Year and Ten Years Ago – (Unaudited)

Employer	2019			2010		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Erie Community College South	1,768	1	20.54%	500	2	7.03%
Orchard Park Central Schools	806	2	9.37%	788	1	11.07%
McGard LLC	640	3	7.44%	337	4	4.74%
Cobham Mission Systems	509	4	5.91%	276	8	3.88%
West Herr Auto Group	503	5	5.84%	378	3	5.31%
Bryant & Stratton College	350	6	4.07%	N/R	N/R	N/R
Father Baker Manor	300	7	3.49%	285	7	4.00%
ITT Enidine, Inc.	275	8	3.20%	275	9	3.86%
Essendant	270	9	3.14%	N/R	N/R	N/R
Curbell	250	10	2.90%	N/R	N/R	N/R
Towne Automotive Group	N/R	N/R	N/R	310	5	4.36%
Absolute Care at Orchard Park	N/R	N/R	N/R	300	6	4.22%
Azerty	N/R	N/R	N/R	265	10	3.72%
Total	5,671		65.9%	3,714		48.5%
Estimated Town employment of major employers	<u>8,606</u>			<u>7,117</u>		

Source: Town of Orchard Park Chamber of Commerce.

N/R: Not ranked in top ten.

TOWN OF ORCHARD PARK, NEW YORK
Full-time Equivalent Town Government Employees by Function/Program
Last Ten Fiscal Years – (Unaudited)

Function/Program	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Government										
Accounting/Supervisor	4	4	4	4	5	4	4	4	4	4
Assessor	4	4	3	4	4	4	4	4	4	4
Building	4	4	3	3	4	5	5	5	5	5
Computers	1	1	1	1	1	1	1	1	1	1
Justice	2	2	2	2	2	2	2	2	2	2
Maintenance	3	3	3	3	2	3	3	3	3	3
Planning	1	1	1	1	1	1	1	1	1	1
Tax/ Water Billing	-	-	-	-	-	-	-	-	-	-
Town Clerk	4	4	4	4	4	4	4	4	4	4
Police										
Officers	30	29	29	31	31	31	31	31	31	31
Civilians	4	4	4	10	9	9	9	9	9	9
Dog Control	-	-	-	-	-	-	-	-	-	-
Public Works										
Compost	2	2	2	1	1	1	1	1	1	1
Highway	28	29	29	29	29	28	28	28	28	28
Engineering	10	9	10	11	11	10	10	10	10	10
Sewer & Lighting	3	3	4	3	4	4	4	4	4	4
Recreation										
	2	2	2	2	2	2	2	2	2	2
Senior Services										
	1	1	1	1	1	1	1	1	1	1
Total	<u>103</u>	<u>102</u>	<u>102</u>	<u>110</u>	<u>111</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>

Source: Various Town Departments

TOWN OF ORCHARD PARK, NEW YORK
Operating Indicators by Function/Program
Last Ten Fiscal Years – (Unaudited)

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government										
Building										
Building permits issued	571	481	531	497	526	706	794	847	741	890
Building inspections conducted	1,011	1,112	1,212	1,012	1,157	1,224	1,468	1,316	1,581	1,985
Fire inspections conducted	392	345	355	203	155	166	203	313	291	389
Justice										
Motor vehicle cases processed	3,785	3,394	3,828	4,272	3,192	5,721	5,534	5,443	4,741	5,331
Criminal cases processed	840	885	819	714	425	711	648	724	657	580
Civil cases processed	87	85	71	85	36	72	66	75	93	68
Motor vehicle fines assessed	215,745	202,631	229,801	264,541	192,037	390,919	334,137	355,283	285,316	300,195
Criminal fines assessed	29,455	18,810	18,910	23,105	7,650	20,290	13,380	20,355	14,045	13,130
Civil fines assessed	1,117	1,217	1,145	1,340	571	1,091	1,088	1,135	1,401	1,103
Police										
Physical arrests	953	887	1,007	1,299	1,395	1,115	1,012	1,150	1,065	1,194
Parking violations	308	317	349	271	739	539	300	193	230	195
Vehicle & Traffic violations	3,014	2,462	2,614	2,585	5,063	4,327	4,415	4,435	3,779	4,273
911 calls	3,854	4,299	4,292	5,143	5,167	4,649	4,442	4,333	3,981	4,125
Total calls	23,282	26,579	26,313	26,201	33,942	32,264	31,445	37,337	40,553	40,453
Male cell usage	54	61	50	78	97	100	73	50	40	44
Female cell usage	8	16	8	15	20	16	9	7	11	19
Compost										
Waste composed (cubic yards per day - based on 8 months operation)	50	45	50	45	50	47	47	51	106	133
Other public works										
Street resurfacing (miles)	3	3	3	5	5	3	3	3	4	3
Potholes repaired	35	34	20	30	45	40	38	49	58	50
Parks and recreation										
Program participation	8,308	13,712	29,424	33,584	32,311	32,400	10,511	13,670	17,370	14,795

Source: Various Town Departments

TOWN OF ORCHARD PARK, NEW YORK
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years – (Unaudited)

Function/Program	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General government										
Offices	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Cells	6	6	6	6	6	6	6	6	6	6
Patrol units	8	8	8	9	9	9	9	15	10	10
Highway										
Streets (miles)	96	96	97	98	99	100	100	100	100	100
Traffic signals	12	12	12	12	12	12	12	12	12	12
Engineering										
Streetlights	3,583	3,591	3,599	3,616	3,644	5,100	5,104	5,128	5,118	5,118
Parks and recreation										
Acreage	280	316	316	316	316	316	316	316	316	316
Playgrounds	5	5	5	5	5	5	5	5	5	5
Baseball/softball diamonds	10	10	10	10	10	10	10	10	10	9
Soccer/football fields	7	7	7	7	8	8	8	8	8	6
Water										
New water mains (miles)	-	1.08	0.57	0.56	1.19	0.40	0.30	1.24	0.50	1.02
New fire hydrants	-	4	6	6	14	4	4	13	8	6
Sewer										
New sanitary sewers (miles)	-	0.45	0.84	0.69	1.04	0.28	0.35	1.32	0.56	0.61

Source: Various Town Departments

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